



ADOPTED BUDGET

FISCAL YEAR 2022 | 2023



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

NCPRD IS A SERVICE DISTRICT OF CLACKAMAS COUNTY, OREGON

NORTH CLACKAMAS PARKS & RECREATION DISTRICT

A Service District of Clackamas County

FISCAL YEAR 2022-2023 ADOPTED BUDGET

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**North Clackamas Parks and Recreation District Director
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INTRODUCTION



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

Budget Message for FY 22-23

May 23, 2022

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

I am pleased to present the North Clackamas Parks and Recreation District (NCPRD) Proposed Budget in the amount of \$54,935,941 for fiscal year (FY) 22-23, from July 1, 2022 through June 30, 2023. This budget represents the District's comprehensive financial plan for aligning with the organization's mission to enrich community vitality and promote healthy living through parks and recreation.

For the FY 22-23 budget, the District continues an outcomes-based budgeting process. The goals of outcomes-based budgeting include:

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

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

The FY 22-23 NCPRD Budget reflects the Performance Clackamas/Managing for Results process model, presenting five distinct programs:

- NCPRD Administration, which includes all Administration functions and Marketing
- Programs & Community Centers, which includes the Recreation, Aquatic Park, Milwaukie Community Center, and Sports divisions
- Older Adult Services, which includes the Older Adult and Social Services, Nutrition, and Transportation programs
- Parks, Trails, and Natural Areas, which includes the Park and Facility Maintenance and Trails & Natural Resources
- Planning & Development, which includes the Planning department, System Development Charges, Capital Improvement Projects, and Capital Repair and Replacement

DISTRICT PROFILE

Voters approved the formation of the District in 1990, addressing the need for greater parks and recreation services in the urbanized northern portion of the county. Now the second largest parks district in Oregon by population, the District serves more than 100,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove, Sunnyside and more.

NCPRD is a service district of Clackamas County. As of July 1, 2021, NCPRD became a stand-alone County department, reporting directly to the District Administrator/County Administrator. As a county service district, the five-member Board of County Commissioners serves as the NCPRD Board of Directors. As a service district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This rate is projected to generate approximately \$6.87 million in the coming fiscal year.

All District personnel are contracted through Clackamas County, and expenditures to pay personnel costs are budgeted in the Materials and Services category. NCPRD contracts with the county for 38.79 full-time equivalent (FTE) regular status employees, and employs hundreds of seasonal and temporary positions annually. FTE are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD manages, protects, and maintains 32 parks and 20 sites including natural areas, trails, and undeveloped sites, the 6-mile Trolley Trail, North Clackamas Aquatic Park, Milwaukie Community Center, the Concord Property, and the Clackamas School Property.

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

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

PERFORMANCE CLACKAMAS

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

There are five basic components of NCPRD Performance Clackamas/MFR:

1. Identify the priorities for NCPRD residents
2. Develop an overall plan for addressing those priorities
3. Develop policies, programs, activities and services that align 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 NCPRD and its residents to gauge the progress toward reaching its goals and objectives

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

COST RECOVERY PLAN

The District sets program and service fees according to the Cost Recovery Plan. This model is based on the degree to which the operational and maintenance costs of service provision are financially supported by user fees and/or other applicable funding mechanisms. (See Figure 1)

Within the plan, programs and services are grouped based on the users who benefit. For instance, a free Movie in the Park event is categorized as a *Mostly Community Benefit*, whereas a private swimming lesson leads to a *Mostly Individual Benefit*. These categorizations help staff set target cost recovery goals for each program.

Costs for programs and services with greater community benefit are not recovered by user fees or alternative funding. They are offered to participants for free or at subsidized rates. In contrast, programs with greater individual benefit have higher cost recovery targets. These programs typically have higher participation fees that help offset the cost of providing the free and subsidized services with greater community benefit.



Figure 1. Cost Recovery Pyramid with Tier Labels

FISCAL PLANNING

The budget for FY 22-23 represents the District's financial plan to achieve the following goals and priorities:

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

FUNDING

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

NCPRD's tax base of \$0.5382 per \$1,000 of assessed value continues to be among the lowest rates for comparable districts in the state, which makes it challenging to meet the expectations and service needs of District residents. For example, Tualatin Hills Parks & Recreation District has a rate of \$1.31 per \$1,000 of assessed value, Bend Parks & Recreation District is at \$1.46 and Willamalane Parks & Recreation in Springfield is at \$2.01. (See Figure 2)

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

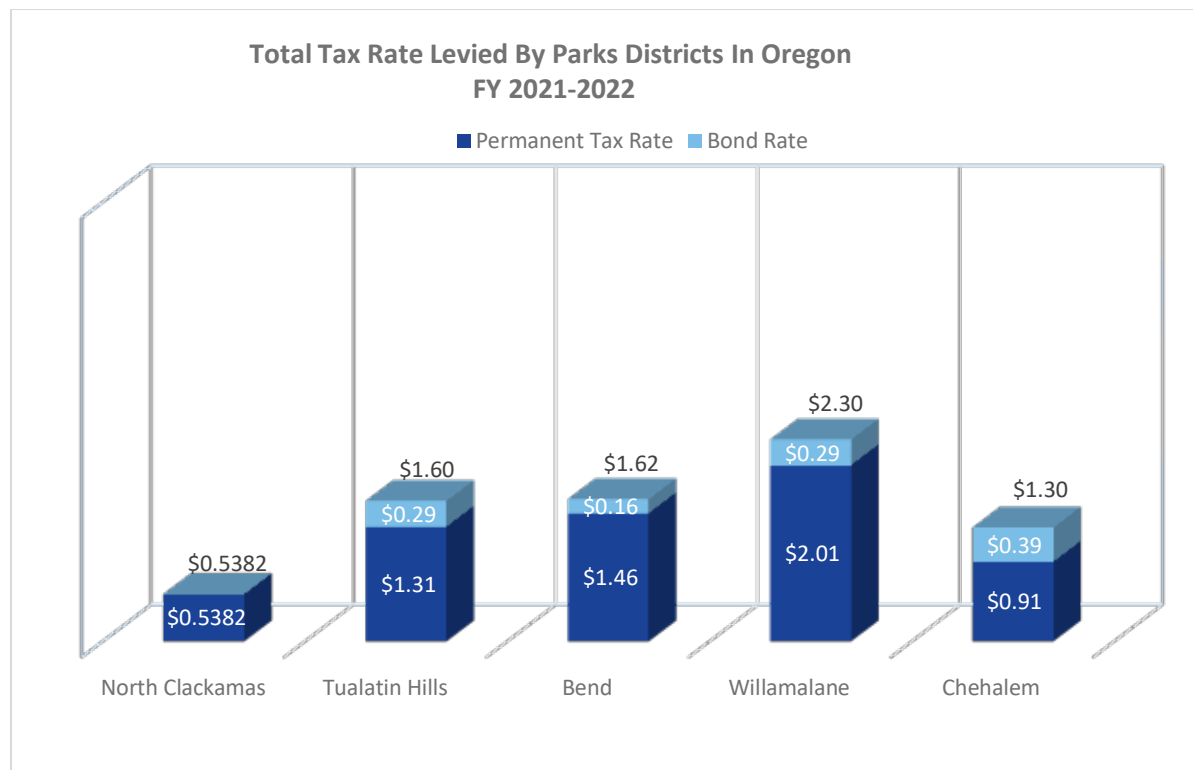


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 21-22

SIGNIFICANT ISSUES

The COVID-19 pandemic continues to affect NCPRD programming and facilities, but we hope this impact improves as we transition into FY 22-23. NCPRD has reopened all of our facilities and we continue to expand program offerings for our residents. We continue to struggle with hiring and training full-time and part-time temporary staff, and this staff shortage has created a higher workload for existing full-time staff, and often places a higher demand than we can provide for ongoing planning efforts and some programs. The rising cost for construction will be one of the most significant issues in FY 22-23, as we move forward with the Concord School project and Milwaukie Bay Park. The unprecedented rise in materials and labor will impact all of the projects currently in the Capital Projects list, and this volatility creates a lot of economic uncertainty in project costs.

CURRENT YEAR HIGHLIGHTS

Administration

- Welcomed a new District Advisory Committee
- Welcomed a new NCPRD Director, Michael Bork
- Provided guidance and financial structural knowledge in the development of the new NCPRD Business Unit for the chart of accounts
- Published the NCPRD Year in Review for FY 20-21
- Kept the community informed on updates regarding safety protocols for all NCPRD facilities and programs, and successfully promoted new virtual programs and recreation resources

Programs & Community Centers

- Provided free health and safety aquatic instruction for 1,477 students due to grant funding through North Clackamas School District
- Developed over 40 American Red Cross lifeguards and provided 22 staff members with first aid, CPR, and AED training
- Served as the home facility to five local high schools, hosting 10 home swim meets
- Served as the home facility to five private swim clubs
- Offered free Fitness in the Park to 432 participants
- Offered two Drive-In movies and one Movie in the Park
- Resumed in-person programming along with Hybrid, Zoom and Zoom at the Center classes
- Provided 53 Summer Camps, serving 1,362 youths
- Programmed four Youth Leagues serving 1,844 youth
- Coordinated three Softball Leagues, serving over 900 adults

Older Adult Services

- Social Services staff conducted required home visits to over 500 of the Meals on Wheels recipients
- In-person foot care and the senior law program were re-started with additional safety measures during pandemic
- Powerful Tools for Caregivers, Caregivers Support Group, and A Place at the Center Respite Program helped cater to the communities' family caregivers
- Meals on Wheels continued to provide meals at near record numbers
- Restarted in-house congregate dining and Pete's Café. Numbers consistently increased as the year progressed
- Community financial support continued to be strong, with donations and contributions totaling more than \$130,000
- Resumed bus services, bringing seniors into the Center and to the grocery store
- Hired a new Transportation Coordinator, after the retirement of a long-tenured employee
- Upgraded the bus fleet with cameras and vehicle telematics for added safety

Parks, Trails, and Natural Areas

- Implemented a hazard tree mitigation program to identify and mitigate tree risks districtwide
- Replaced North Clackamas Park ballfield shade and foul ball canopies
- Monitored, assessed, inspected, and repaired playground equipment districtwide
- Partnered with North Clackamas Watershed Council to apply and were awarded grant funding to perform restoration work at North Clackamas Park and Hull-Swanson property

- Provided community service and education events
- Implemented an assessment, delineation, and work prioritization program for property boundaries

Asset Development

- The National Parks Service, in partnership with Oregon Parks and Recreation Department, approved a \$1,065,935 Land and Water Conservation Fund (LWCF) award for the construction phase of the Milwaukie Bay Park project
- An update to the System Development Charges methodology and ordinance was initiated, parallel with initiation of an update to the Capital Improvement Plan
- The Milwaukie Bay Park Project launched the design development and construction documents phase of work with NCPRD's first-ever Construction Manager/General Contractor (CM/GC) alternative contracting process, developing a contract template with procurement to improve the CM/GC contracting process Countywide

This proposed FY 22-23 budget was developed with input by numerous District staff and the District Advisory Committee, and will be submitted for approval to the NCPRD Budget Committee. The final step will be adoption of the FY 22-23 budget by the Board of County Commissioners, acting in its capacity as the NCPRD Board of Directors. I would like to thank the Budget Committee and NCPRD Board of Directors for their continued dedication to the North Clackamas Parks and Recreation District.

Respectfully submitted,



Gary Schmidt

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

BUDGET OVERVIEW

The following summary data serves to complement the Budget Message and provide a general overview of significant FY 22-23 budgetary items, highlights, and trends for North Clackamas Parks & Recreation District (NCPRD).

Per Oregon State Budget Law, NCPRD's total budget for FY 22-23 is balanced overall and in each fund, where resources, which consist of revenues; combined with other financing sources; interfund transfers; and beginning fund balances; equal requirements, which consist of expenditures; contingencies; reserves; and interfund transfers.

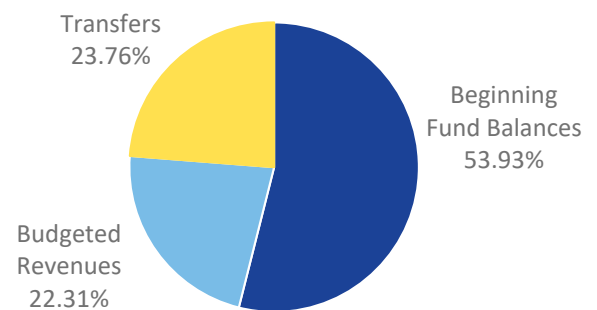
BUDGET SUMMARY

FY 22-23 Total Resources \$54,935,941

Total District resources include budgeted current revenues of approximately \$55 million. Resources include budgeted revenues of \$12.3 million, beginning fund balances of \$29.6 million and interfund transfers in of \$13.1 million.

Resources	Amount
Beginning Fund Balance	29,624,415
Budgeted Revenues	12,258,900
Interfund Transfers In	13,052,626
TOTAL	\$54,935,941

Total Resources

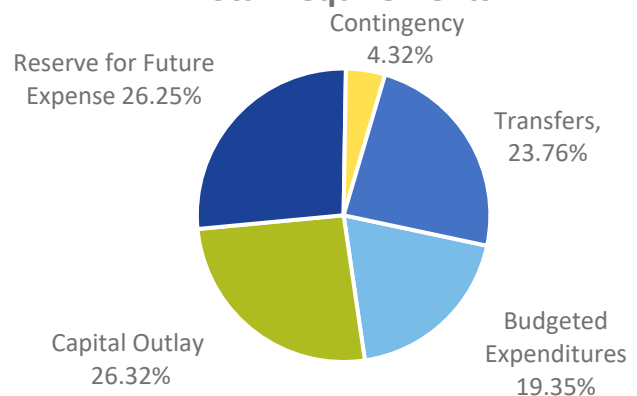


FY 22-23 Total Requirements \$54,935,941

Total District requirements for FY 22-23 are budgeted at approximately \$55 million. Requirements include budgeted expenditures of \$10.6 million, capital outlay of \$14.4 million, reserve for future expenditures of \$14.4 million, contingency of \$2.4 million and interfund transfers out of \$13.1 million.

Requirements	Amount
Budgeted Expenditures	10,628,039
Capital Outlay	14,459,604
Reserve for Future Expenditures	14,422,002
Contingency	2,373,670
Interfund Transfers Out	13,052,626
TOTAL	\$54,935,941

Total Requirements



BUDGET SUMMARY – ALL FUNDS

RESOURCES	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Beginning Fund Balance	37,383,579	23,965,528	22,606,355	26,492,225	29,624,415
Revenues					
Taxes	7,813,048	6,483,805	6,351,743	6,623,340	7,016,900
Federal, State, local, All					
Other Gifts & Donations	200,989	1,382,928	1,518,550	226,150	2,188,150
Charges, Fees, Licenses,					
Permits, Fines, Assessments	4,271,685	2,364,661	2,314,602	2,825,220	2,517,300
All Other Revenue					
Resources	1,039,720	460,490	762,477	653,470	536,550
Other Interfund Transfers	2,391,869	827,947	4,799,216	4,158,900	13,052,626
Sub-total - Revenues	15,717,311	11,519,831	15,746,588	14,487,080	25,311,526
TOTAL RESOURCES	53,100,890	35,485,359	38,352,943	40,979,305	54,935,941
REQUIREMENTS	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Operating Expenditures					
Materials & Services*	8,478,152	7,365,725	10,754,864	9,410,880	10,628,039
Capital Outlay	1,261,277	773,886	17,403,176	1,048,550	14,459,604
Debt Service	2,704,063	-	-	-	-
Special Payments	14,300,000	25,578	2,000	-	-
Transfers	2,391,870	827,947	4,799,216	895,460	13,052,626
Reserve For Future					
Expenditures	-	-	-	-	14,422,002
Contingency	-	-	5,393,687	-	2,373,670
Ending Fund Balance	23,965,528	26,492,223	-	29,624,415	-
TOTAL REQUIREMENTS	29,135,362	8,993,136	38,352,943	11,354,890	54,935,941

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

DISTRICT REVENUE SUMMARY BY PROGRAM

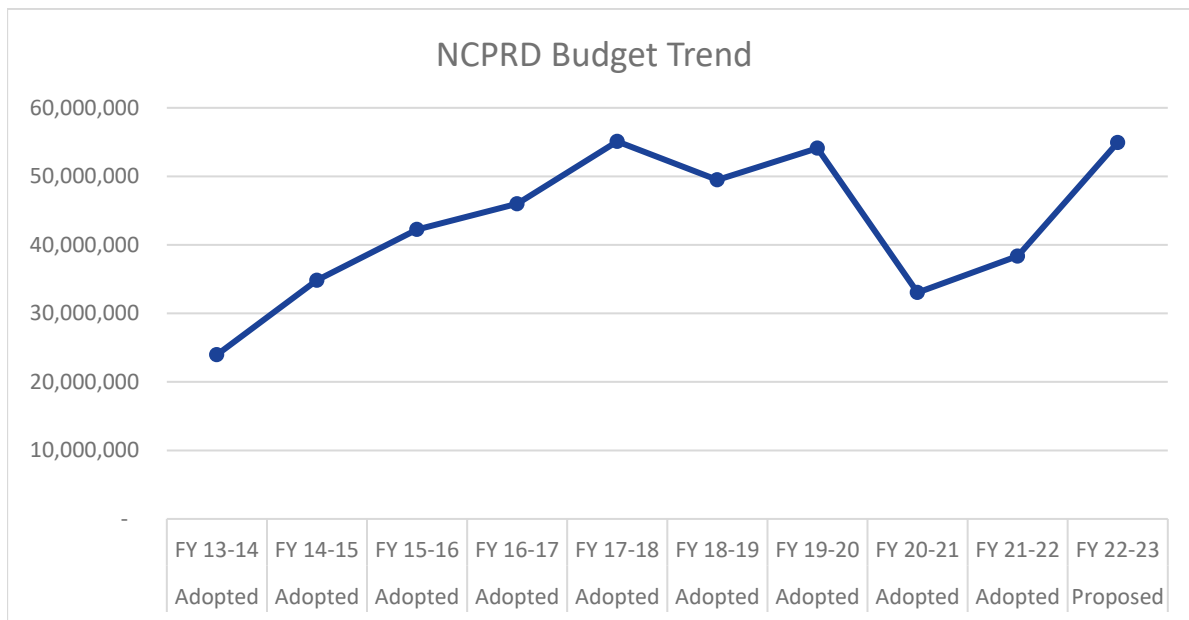
Fund	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
General Fund						
NCPRD Administration						
Administration	\$ 13,289,793	\$ 14,081,399	\$ 14,087,850	\$ 19,030,675	\$ 19,030,675	\$ 19,030,675
Marketing & Communication	-	20,944	-	-	-	-
Programs & Community Centers						
Recreation	135,213	580,831	135,500	192,750	192,750	192,750
Aquatic Park	781,707	337,935	765,500	789,100	789,100	789,100
Sports	471,903	828,083	400,000	502,640	502,640	502,640
Older Adult Services						
Social Services	151,456	194,840	64,500	66,500	66,500	66,500
Nutrition	1,027,882	1,314,629	377,000	455,000	455,000	455,000
Transportation	83,600	8,236	79,400	82,900	82,900	82,900
Parks, Trails & Natural Areas						
Parks & Facility Maintenance	142,544	273,396	159,910	192,720	192,720	192,720
Natural Areas	118,693	118,981	130,539	169,860	169,860	169,860
Planning & Development						
Planning	192,845	185,112	152,307	345,970	345,970	345,970
Total	16,395,636	17,944,386	16,352,506	21,828,115	21,828,115	21,828,115
SDC Fund Zone 1	4,332,092	5,074,859	3,646,917	5,721,800	5,721,800	5,721,800
Total	4,332,092	5,074,859	3,646,917	5,721,800	5,721,800	5,721,800
SDC Fund Zone 2	2,700,630	2,504,459	2,965,088	2,716,090	2,716,090	2,716,090
Total	2,700,630	2,504,459	2,965,088	2,716,090	2,716,090	2,716,090
SDC Fund Zone 3	11,839,948	2,401,209	2,568,388	2,581,760	2,581,760	2,581,760
Total	11,839,948	2,401,209	2,568,388	2,581,760	2,581,760	2,581,760
Debt	2,966,841	262,393	-	-	-	-
Total	2,966,841	262,393	-	-	-	-
Capital Projects Fund						
Capital Projects	10,278,210	5,074,172	9,525,484	18,859,530	18,859,530	18,859,530
Capital Repair and Replacement	4,587,536	3,443,553	3,294,560	3,228,646	3,228,646	3,228,646
Total	14,865,746	8,517,725	12,820,044	22,088,176	22,088,176	22,088,176
Total Revenue	\$ 53,100,893	\$ 36,705,031	\$ 38,352,943	\$ 54,935,941	\$ 54,935,941	\$ 54,935,941

DISTRICT EXPENSE SUMMARY BY PROGRAM

Fund	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
General Fund						
NCPRD Administration						
Administration	\$ 1,412,575	\$ 890,368	\$ 6,507,732	\$ 11,520,256	\$ 11,520,256	\$ 11,520,256
Marketing & Communication	407,628	320,318	556,586	554,705	554,705	554,705
Programs & Community Centers						
Recreation	401,577	360,774	867,911	920,063	920,063	920,063
Aquatic Park	1,837,480	1,263,811	1,852,168	1,790,462	1,790,462	1,790,462
Sports	1,169,599	929,826	1,289,617	1,390,138	1,390,138	1,390,138
Older Adult Services						
Social Services	780,155	717,650	371,045	682,094	682,094	682,094
Nutrition	529,250	630,599	715,990	594,980	594,980	594,980
Transportation	146,869	73,947	242,247	148,507	148,507	148,507
Parks, Trails & Natural Areas						
Parks & Facility Maintenance	1,641,944	1,583,170	2,590,432	2,803,268	2,803,268	2,803,268
Natural Areas	425,830	484,160	588,038	609,627	609,627	609,627
Planning & Development						
Planning	378,491	387,652	770,740	814,015	814,015	814,015
Total	<u>9,131,398</u>	<u>7,642,275</u>	<u>16,352,506</u>	<u>21,828,115</u>	<u>21,828,115</u>	<u>21,828,115</u>
SDC Fund Zone 1	391,406	141,641	3,646,917	5,721,800	5,721,800	5,721,800
Total	<u>391,406</u>	<u>141,641</u>	<u>3,646,917</u>	<u>5,721,800</u>	<u>5,721,800</u>	<u>5,721,800</u>
SDC Fund Zone 2	447,475	168,585	2,965,088	2,716,090	2,716,090	2,716,090
Total	<u>447,475</u>	<u>168,585</u>	<u>2,965,088</u>	<u>2,716,090</u>	<u>2,716,090</u>	<u>2,716,090</u>
SDC Fund Zone 3	9,517,219	1,760	2,568,388	2,581,760	2,581,760	2,581,760
Total	<u>9,517,219</u>	<u>1,760</u>	<u>2,568,388</u>	<u>2,581,760</u>	<u>2,581,760</u>	<u>2,581,760</u>
Debt	2,704,448	262,393	-	-	-	-
Total	<u>2,704,448</u>	<u>262,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects Fund						
Capital Projects	5,768,445	710,938	9,525,484	18,859,530	18,859,530	18,859,530
Capital Repair and Replacement	1,174,975	66,407	3,294,560	3,228,646	3,228,646	3,228,646
Total	<u>6,943,420</u>	<u>777,345</u>	<u>12,820,044</u>	<u>22,088,176</u>	<u>22,088,176</u>	<u>22,088,176</u>
Total Revenue	<u>\$ 29,135,366</u>	<u>\$ 8,993,999</u>	<u>\$ 38,352,943</u>	<u>\$ 54,935,941</u>	<u>\$ 54,935,941</u>	<u>\$ 54,935,941</u>

TOTAL BUDGET

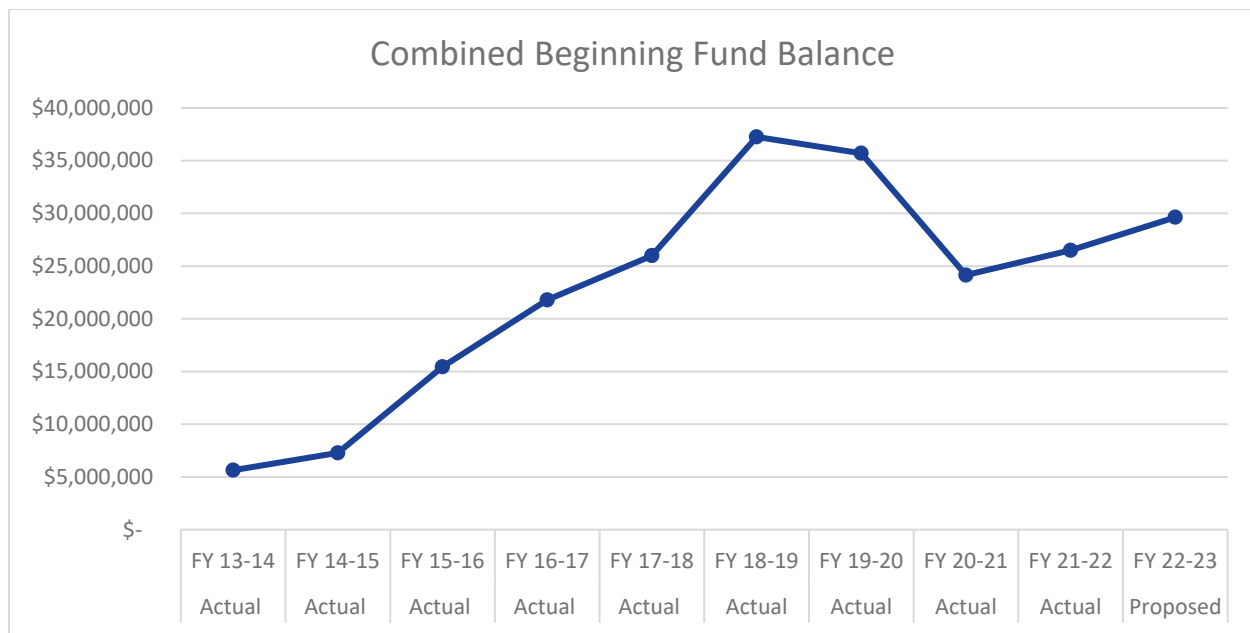
The total Department budget for FY 22-23 is approximately \$55 million, which is a 43.2% increase over the FY 21-22 budget of \$38.4 million. The primary driver for this difference is an increase in interfund transfers between NCPRD funds, and an increase of reserves for future expenditures for capital projects. Additional costs are anticipated in personnel costs due to minimum wage increases, realignment of positions, cost of living (COLA) increases, and increased benefit costs, including PERS. The District is also increasing the number of capital projects and capital repair and replacement projects planned for FY 22-23.



FUND BALANCES

Fund balance is the difference between accumulated resources and the requirements charged against them over the life of a fund. The fund balance at the end of one fiscal year is carried forward to the following year. Per Oregon Budget Law, the resources of each fund, including beginning fund balance, must be equal to the requirements in that fund, including ending fund balance. Changes in fund balance are useful to understand if expenditures are sustainable without additional revenue.

NCPRD's fund balance has been on a steady increase since FY 13-14, with the exception of the large decline between FY 19-20 and FY 20-21 when NCPRD settled a lawsuit with the City of Happy Valley, and transferred approximately \$14 million to the City as part of the settlement. Overall increases in fund balance result from revenues in excess of expenditures. The growth in ending fund balance projected for FY 21-22 includes funds from the American Rescue Plan Act (ARPA) and decreased spending due to the COVID-19 pandemic.



The table below shows the aggregate totals for FY 18-19 through FY 20-21 actuals, projected FY 21-22, and the FY 22-23 proposed budget.

	Actual FY 18 19	Actual FY 19 20	Actual FY 20 21	Projected FY 21 22	Proposed FY 22 23
Beginning Fund Balances	\$37,246,659	\$ 37,383,579	\$23,965,529	\$26,492,224	\$29,624,415
Ending Fund Balances	\$37,383,579	\$ 23,965,528	\$26,492,224	\$29,624,414	\$17,068,566
Increase/Decrease	\$ 136,920	\$(13,418,051)	\$ 2,526,695	\$ 3,132,190	\$(12,555,849)

REVENUE HIGHLIGHTS

Budgeted Revenues - \$12,258,900

NCPRD's primary revenue sources are from property taxes, charges for services, and System Development Charges (SDCs). Together, these three sources account for 77.8% of the approximately \$12.3 million revenue budgeted for FY 22-23. Other revenue sources include non-operating revenue such as interest, grants, and donations.

Overall, budgeted revenues are expected to increase by 12% when compared to FY 21-22. Property taxes are anticipated to increase for the FY 22-23 budget year as collection rates have been near 100% in recent years and are estimated to be \$7 million in revenue. Interest, grants and donations are budgeted at \$2.2 million for FY 22-23. In recent years, the COVID-19 pandemic and inflationary costs of building materials have slowed construction, resulting in a decrease of the collection of SDCs. For FY 22-23, NCPRD is anticipating less SDC collection, and has budgeted to receive revenue of approximately \$682,000 from SDC charges, in comparison with \$1.2 million for the prior year. Charges for services are expected to bring in \$2.5 million for FY 22-23. Additionally, lease revenue of approximately \$144,000 for the Clackamas Elementary School property is anticipated.

EXPENDITURE HIGHLIGHTS

Budgeted Requirements - \$25,087,643

NCPRD's budgeted expenditures are expected to decrease by 12% from \$28.2 million to \$25.1 million. The decrease in expenditures for FY 22-23 comes from increasing the balance in the reserve for future expenditure account rather than allocating those funds in the capital outlay account, as was done in FY 21-22. Within budgeted requirements are materials and services and contracted employees. Materials and services is budgeted to decrease by 1.2% in FY 22-23. The expense for contracted employees is expected to increase 6.2% due to factors such as increased minimum wage, the addition of four FTE positions, and higher costs related to benefits and salary expense. Personnel Services are contracted through Clackamas County and expenses are budgeted in Materials & Services as contracted employees in the NCPRD budget. FTE is counted by Clackamas County and provided in the NCPRD budget for informational purposes only. Materials and services also includes County allocated charges, which are decreasing 11.8% to \$373,360 for FY 22-23. District Administration staff have relocated from County offices in Oregon City to an NCPRD owned property within the District and savings will be realized in monthly rent and utilities. Capital Outlay costs will decrease 17.2%, from \$17.4 million to \$14.4 million. Priorities for FY 22-23 include Milwaukie Bay Park, refining the Concord Project, completing a new System Plan (to replace the District's Master Plan) and revamping the System Development Charges Methodology.

TRANSFERS

Budget Transfers provide a means of reallocating resources (on either a permanent or temporary basis) within any one fund, but amongst only a selected group of funds. Budget Transfers are used to transfer budgeted amounts from one fund to another, or from one account within a fund to another account.

Total transfers budgeted for FY 22-23 \$13,052,626. Transfers Out are shown as expenditures and Transfers In are shown as revenues in each fund. Accounting standards require items to be recorded in separate funds. Without careful consideration of the treatment of interfund activity with the budget presentment, the casual user may misunderstand the size of budget or scale of interfund activity.

SDC funds are transferred to Capital Projects on a reimbursement basis after expenditures have occurred, and are budgeted based on the eligibility percentage of each project.

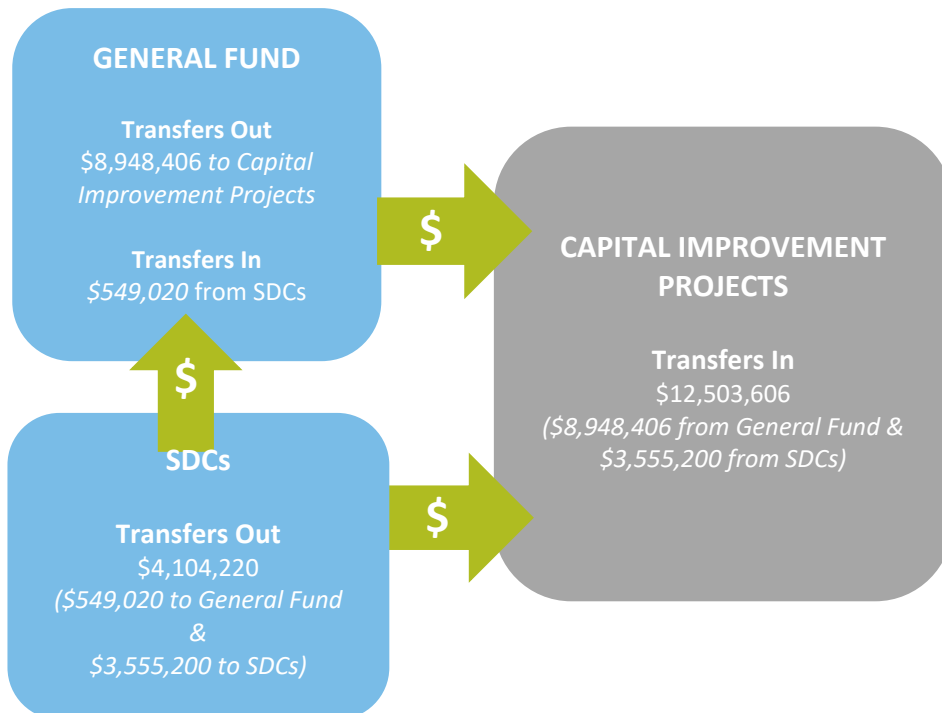
General Fund funds are transferred to Capital projects after expenditures have been completed. General Funds cover project costs not covered by SDC's, grants, or other funding.

SDC funds are transferred to the General Fund for staffing costs associated with each project. Staff time is tracked and reported on a quarterly basis.

TRANSFERS BY CAPITAL PROJECTS

Capital Project	SDC Transfers Out to Capital Projects	SDC Transfers Out to General Fund	General Fund Transfers Out to Capital Projects
System Plan	500,000	231,250	-
SDC Methodology	24,000	45,185	-
Milwaukie Bay Park	2,351,000	175,365	1,058,000
Jennings Lodge Elementary School Improvements	37,110	32,525	112,890
Justice Property	-	-	100,000
District Ball Fields	36,710	20,075	43,290
New Urban High School	-	-	150,000
Concord Property	606,380	44,620	4,000,000
Future Planning Projects	-	-	3,484,226
TOTAL	\$3,555,200	\$549,020	\$8,948,406

TRANSFER PROCESS FLOW



RESERVE FOR FUTURE EXPENDITURES

In FY 22-23 NCPRD is allocating funds for current projects only and budgeting for future capital projects in reserve accounts within the System Development Charge (SDC) Funds and Capital Asset Fund. Previously, these funds would be allocated as future capital projects without an associated current project. Reserves for future expenditures total approximately \$14.4 million. Of this \$14.4 million, \$7.5 million is housed in the Capital Asset Fund and \$6.9 million is housed in the SDC Funds.

SPECIAL PAYMENTS

Special payments was a new appropriation category in the FY 14-15 budget. The category is used for payments to other organizations for which goods or services are not received in return. Per Oregon Budget Law (ORS 294.388), special payments include payments of taxes, fees or charges collected by one entity and then made to another organization on a pass-through basis, grants made or distributed to others that will be expended by them, and other expenditures that do not fit into one of the other expenditure categories. NCPRD is not anticipating these types of payments and is therefore not budgeting Special Payments for FY 22-23.

CONTINGENCIES

Contingencies are funds set aside to provide for unforeseen circumstances that may arise during the year. The FY 22-23 budget includes contingencies of approximately \$2.4 million, approximately 20% of budgeted general fund expenditures. These funds may only be accessed through special action of the NCPRD Board of Directors.

REVENUE TRENDS

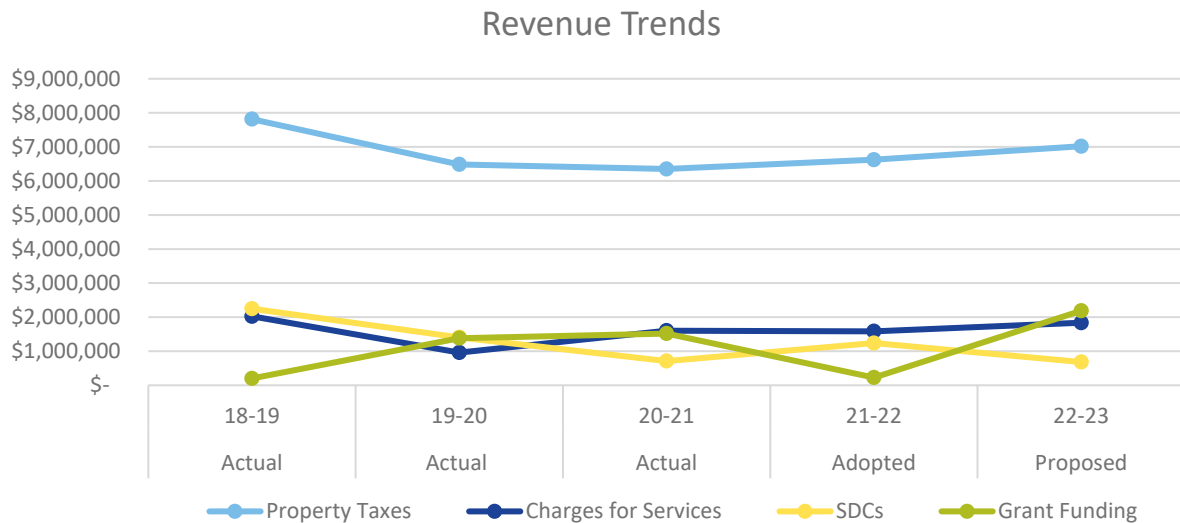
Over 60% of NCPRD's revenues are derived from property taxes. NCPRD's standard increase of 3% per year has continually kept funding available for ongoing expenses. The drop in tax revenue for FY 19-20 is due to the withdrawal of the City of Happy Valley from the District. Property tax revenue has steadily been increasing in the years after the withdrawal and is expected to bring in just over \$7 million for FY 22-23.

NCPRD's charges for services have been holding steady. In FY 19-20 and early FY 20-21, NCPRD saw a decrease in revenue due to the COVID-19 pandemic. In March 2020, in an effort to help slow the spread of COVID-19 and protect the health of patrons, visitors, and staff, NCPRD closed all facilities and canceled all programs. Throughout the months that followed, NCPRD was able to offer limited in-person and virtual programming with expanded safety protocols and sanitation. FY 22-23 proposed revenue reflects an increase of charges for services with the addition of recreational programming at the Concord property, as well as expanded programming recreation, sports, and aquatics.

SDCs have shown a decrease since FY 18-19 with a small uptick anticipated in FY 21-22. This is due in part because of the unpredictability of construction within the District. In FY 21-22, NCPRD staff began an SDC Methodology update to transition to a "uniform", non-zonal policy. The uniform SDC methodology would eliminate zones to create one uniform District Fund, with all areas having the same set fees and same eligibility rates. The revised methodology and ordinance is scheduled to be completed in 2023. Because it will not be completed or adopted before the new fiscal year and new SDC charges and eligibility rates are not yet determined, the FY 22-23 budget assumes the existing policy with SDC

zones. For FY 22-23 NCPRD is anticipating \$682,000 in revenue, which is a 4% decrease over the prior year.

The District saw an increase in grant funding for FY 18-19 made possible, in part, due to grant funding provided by the State of Oregon's Land and Conservation Fund for the completion of Wichita Park, located in the City of Milwaukie. In FY 19-20 NCPRD partnered with Oak Lodge Water Services District, and with the support of grants from Metro and Oregon Parks and Recreation Department, completed the Boardman Wetland Project. FY 22-23 is estimating over \$2 million in grant funding in support of the Milwaukie Bay Park project.



FULL TIME EQUIVALENT POSITIONS

Personnel Services are contracted through Clackamas County and expenses are budgeted as contracted employees within Materials & Services in the NCPRD budget. Full time equivalent (FTE) is counted by Clackamas County and FTE counts in the NCPRD budget are provided for informational purposes only.

FTE positions have stayed relatively static since FY 18-19. The adopted budget for FY 19-20 included an increase of two FTE for Limited Term Project Managers working on the management of Milwaukie Bay Park and other projects.

The FY 22-23 budget proposes 38.79 FTE, 3 more FTE than the previous fiscal year; which will support multiple areas of the District. Combining two part-time positions within the district to fund a new full-time position, the Parks and Facilities Maintenance program is proposing the addition of a Building Maintenance Assistant to help with ongoing upkeep at all facilities. The Aquatic Park is proposing to reduce and combine part-time positions to fund the addition of a second Aquatic and Recreation Supervisor. The Recreation Program will add a Recreation Program Manager to provide assistance with our growing Recreation programming. The labor costs for these positions are almost entirely offset by reduced spending on part-time temporary staff, and a decrease in the yearly payment NCPRD paid to Business and Community Services for administrative services.

The allocation of FTEs by program for the last four fiscal years and the FY 22-23 proposed budget is detailed below:

Program	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23
NCPRD General Fund					
Administration	0.00	0.00	0.00	0.00	0.00
Marketing & Communication	1.25	1.25	1.30	1.30	1.30
Recreation	2.26	2.29	2.29	4.29	4.35
Aquatic Park	5.82	5.88	5.98	5.76	6.83
Sports	4.16	4.16	4.16	4.14	4.09
Social Services	3.92	3.92	3.88	1.60	3.91
Nutrition	3.20	3.20	3.29	3.41	1.99
Transportation	0.34	0.34	0.34	0.67	0.42
Parks & Facility Maintenance	9.15	9.15	9.05	9.05	10.20
Natural Areas	2.30	2.30	2.25	2.30	2.35
Planning	1.30	2.90	2.85	3.27	3.35
Total NCPRD General Fund FTE	33.70	35.39	35.39	35.79	38.79



ABOUT THE DISTRICT



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

Organizational Information

MISSION STATEMENT

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

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

ABOUT NCPRD

Voters approved the formation of North Clackamas Parks & Recreation District (NCPRD or the District) in 1990, addressing the need for greater parks and recreation services in the urbanized northern portion of the Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 105,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove, Sunnyside and more.

NCPRD is a service district of Clackamas County and a stand-alone County department. The five-member Board of County Commissioners serves as the NCPRD Board of Directors. As a service district with taxing authority, NCPRD levies a permanent rate of \$0.5382 per \$1,000 of assessed value. This rate is projected to generate approximately \$6.87 million in the coming fiscal year.

NCPRD contracts with the county for 38.79 full-time equivalent (FTE) regular status employees, and employs hundreds of seasonal and temporary positions annually. FTE are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD offers 32 parks, many acres of natural areas, and a network of trails, including the 6-mile Trolley Trail. Additionally, NCPRD operates several recreational facilities, including the North Clackamas Aquatic Park, Milwaukie Community Center and the Concord Property.

A wide range of recreational opportunities are provided for residents of all ages and abilities. Programs and activities range from swimming and sports, to health and fitness, and educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services. This includes nutrition support, such as Meals on Wheels, and transportation services to homebound individuals and seniors.

Community events are offered year-round, many at no cost to residents, including Movies in the Park, RecMobile, seasonal celebrations and more. In addition, NCPRD hosts special events including park groundbreakings and grand openings, and public open houses for engaging and informing residents on new capital projects.

Statistics

105,000
DISTRICT
RESIDENTS



DISTRICT STATISTICS



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

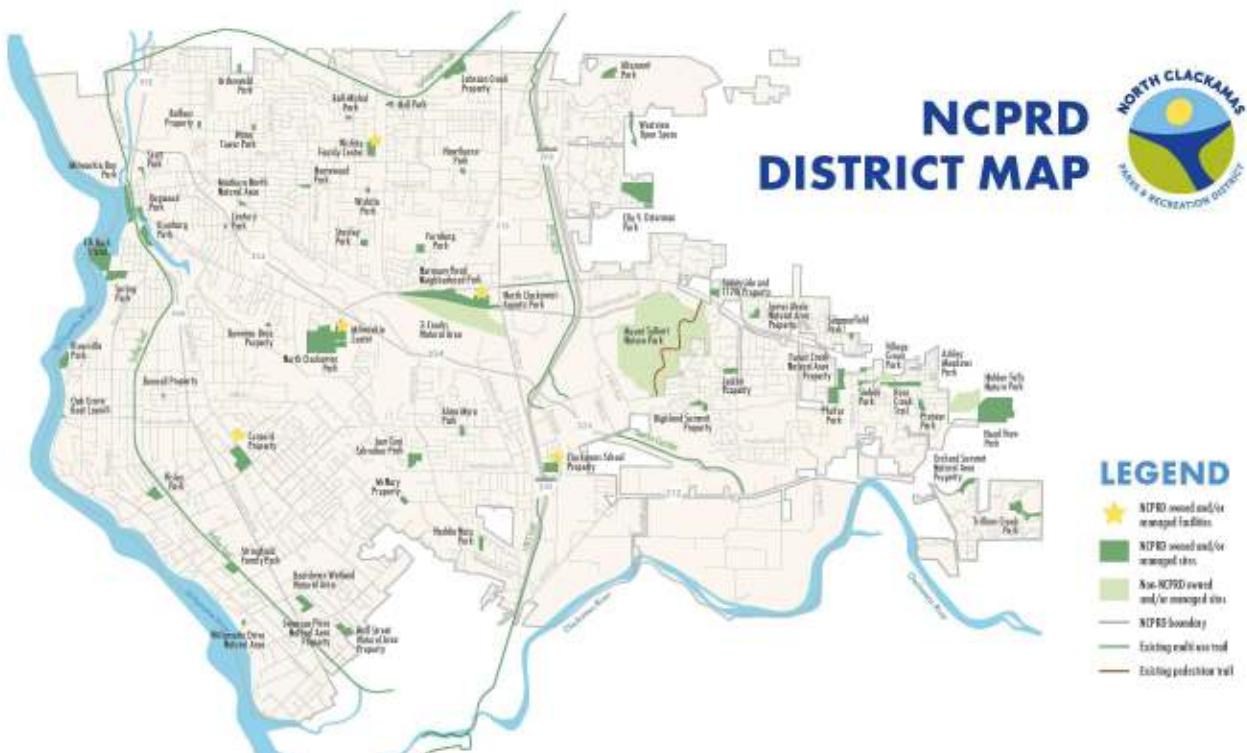
OPERATING STATISTICS



1,644 SPORTS & RECREATION
PROGRAM PARTICIPANTS
12,000 NATIVE PLANTS PLANTED
72,060 NUTRITION PROGRAM
MEALS SERVED
638 VOLUNTEERS
2,046 EVENT PARTICIPANTS

DISTRICT MAP

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



Department Milestones

- 1990 ○ North Clackamas Parks and Recreation District formed
- 1990 ○ First District Master Plan adopted
- 1994 ○ North Clackamas Aquatic Park opens
- 2004 ○ District's second ever Master Plan adopted
- 2006 ○ Happy Valley residents vote to annex into the District
- 2007 ○ SDC Methodology and new Capital Improvement Plan (CIP) adopted
- 2009 ○ Stringfield Park opens in Oak Grove
- 2009 ○ Hood View Park opens in Happy Valley
- 2010 ○ Spring Park playground and natural area open
- 2011 ○ Trolley Trail construction begins
- 2014 ○ SDC Ordinance updated to remove 'Districtwide' category
- 2014 ○ Spring Park trail and alcove open
- 2014 ○ Trolley Trail completed from Gladstone to City of Portland (from one end of the District to the other)
- 2017 ○ Performance Clackamas implemented
- 2018 ○ Strategic Partnership with NCSD allows acquisition of three new school sites
- 2019 ○ Happy Valley withdraws from the District
- 2019 ○ Developed soft-surface Rose Creek Trail
- 2019 ○ Wichita Park opens in Milwaukie
- 2020 ○ Developed new soft-surface trail at North Clackamas Park
- 2020 ○ Park at Boardman Wetlands opens in Jennings Lodge
- 2021 ○ District Advisory Committee reformed with proportionate sub-area representation
- 2021 ○ Milwaukie Center changes name to Milwaukie Community Center

Department Organization

The North Clackamas Parks and Recreation District (NCPRD) is a county service district of Clackamas County. Personnel Services are contracted through Clackamas County, while expenses are accounted for in the Materials & Services line of the NCPRD budget. FTE (full-time equivalents) are counted by Clackamas County and FTE amounts in the NCPRD budget are provided for informational purposes only.

Under the Clackamas County Performance Clackamas structure, NCPRD is a Department organized into five lines of business: NCPRD Administration; Programs and Community Centers; Older Adult Services; Parks, Trails, and Natural Areas; and Planning and Development. Performance Clackamas organizes the NCPRD programs differently than the NCPRD Budget and distributes the FTE by program. FTEs are allocated by program based on program need and organizational objectives for the upcoming fiscal year.

New for FY 22-23, the District is proposing a revised organizational chart and personnel structure to more closely align with the needs of the District. NCPRD is planning to fill 38.79 FTE positions for FY 22-23, as the following notes detail. This is an increase of 3 FTE as compared to FY 21-22.

NCPRD ADMINISTRATION | 1.30 FTE

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

The NCPRD Administration program is composed of Administration, Financial Operations and Marketing & Communication divisions. Within this program, NCPRD coordinates District business and operations, including financial reporting, budget preparation and monitoring, risk management, purchasing and contract management to ensure compliance with applicable rules and regulations. In addition, the District's marketing division organizes, publicizes and promotes a diverse spectrum of programs, activities and special events to highlight the positive impact NCPRD makes in our community.

PROGRAMS & COMMUNITY CENTERS | 15.27 FTE

Staff in this workgroup provide a safe place for individuals to improve their personal and community well-being through play, socialization, learning, health and fitness activities. FTE counts include Aquatic Park, Recreation and Sports.

The Recreation program consists of Recreation, Sports and Aquatics divisions. This program provides a wide variety of year-round recreational, water-based and educational programming throughout the District to enhance personal health and quality of life for all residents of the District and our visitors from across the country.

OLDER ADULT SERVICES | 6.32 FTE

Staff in this workgroup help older adult and special needs residents stay healthy, connected and active in their community. FTE counts include Social Services, Nutrition, and Transportation program staff.

The Older Adult Services program provides essential life services for older adults and those with disabilities of all kinds. NCPRD seeks to help District residents to remain independent, age in place and participate in community life. NCPRD provides Meals on Wheels, transportation services and a variety of enrichment classes, special events and social activities at the District's Milwaukie Community Center.

PARKS, TRAILS & NATURAL AREAS | 12.55 FTE

Staff in this workgroup provide maintenance operations and management of District capital assets, including facilities, parks, equipment and natural areas to keep spaces beautiful, healthy and safe for all visitors. FTE includes Park & Facility Maintenance and Natural Areas staff.

The Parks, Trails and Natural Areas program provides ongoing support to all District facilities and programs to ensure the safety and care of NCPRD properties and facilities, minimizing risk to the District and protecting public health and safety for all District residents and visitors. Additionally, this program coordinates and manages natural resources within District parks, trails and open spaces.

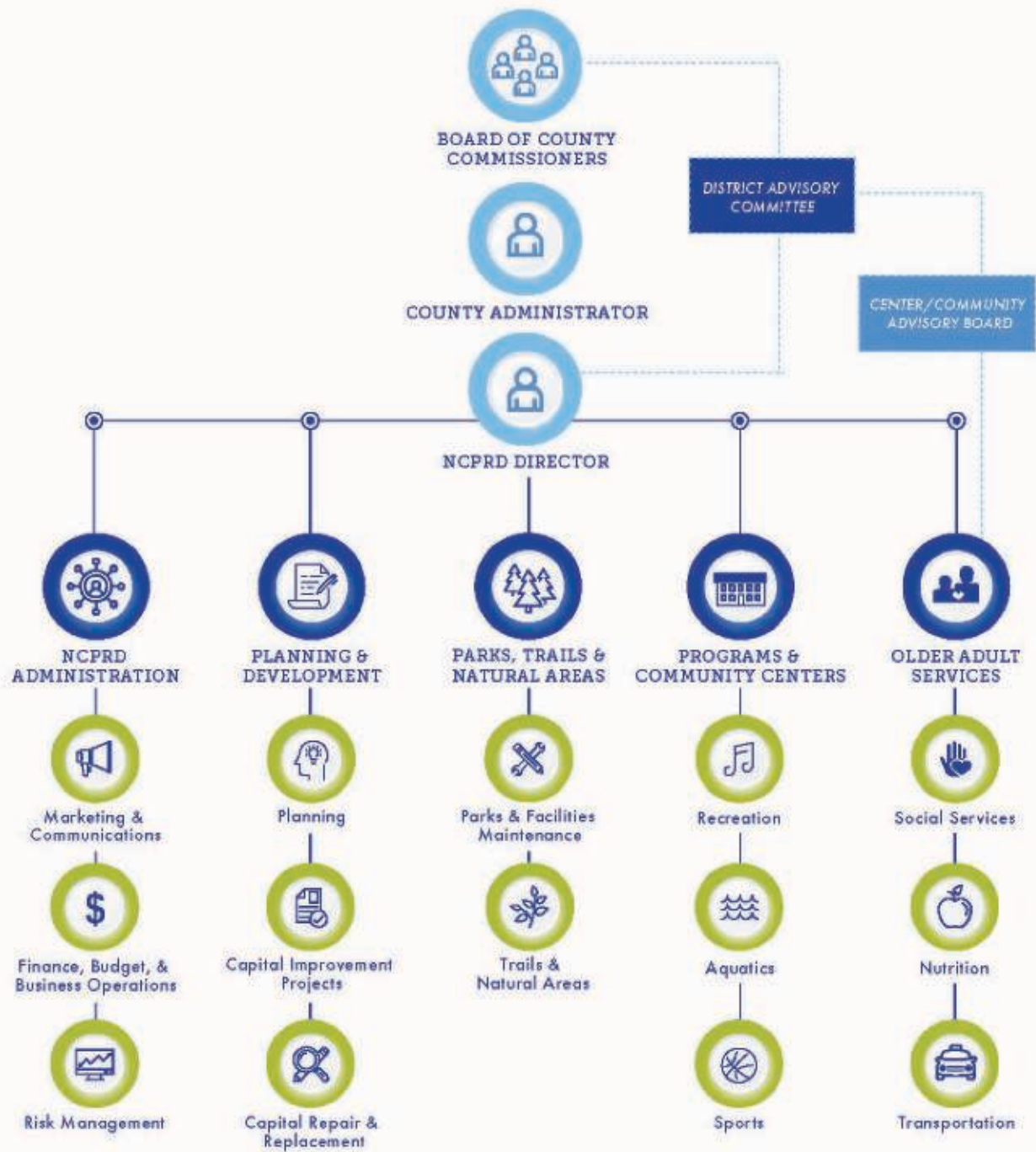
PLANNING & DEVELOPMENT | 3.35 FTE

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

The Planning & Development program coordinates and manages the acquisition of land, park planning and the development of parks, trails and recreational facilities, as well as asset repair and replacement. The Asset Development program is funded by SDCs (System Development Charges), grants and the NCPRD general fund. Management ensures that care is taken to make certain that funds are spent properly to comply with SDC ordinances and regulations, grant guidelines and debt policies. The District strives to set aside funds annually for the repair or replacement of assets.

The organizational chart on the following page illustrates the allocation of staff among the divisional workgroups for FY 22-23.

Organizational Chart



Long Range Strategic & Financial Plan

In 2017, NCPRD underwent a strategic visioning plan study with an outside consultant. From that activity, NCPRD adopted a strategic direction for 2017 – 2019, concentrating on clarity of mission and vision, a focus on objectives, and action initiatives.

Focus was placed on maximizing and growing community support; developing and improving partnerships; building a strong business foundation, and providing exceptional parks and recreation experiences. From those imperatives, action items were established and included development of a marketing and outreach strategy; determining and developing priority partnerships; analyzing, updating, and maintaining clearly defined policies and practices; and evaluation of district residents' needs and wants.

STRATEGIC DIRECTION 2017-2019

	Vision	Mission	Values	Reputation	Position
CLARITY	Building community and enriching quality of life for all.	Providing, protecting and promoting access to exceptional parks and recreation opportunities.	Teamwork Fun Positivity Quality Service	NCPRD creates a healthy and friendly community by providing safe, accessible, and fun parks and recreation opportunities.	<ul style="list-style-type: none"> Close to home and anchored in our community, we bring people together. Our diverse citizens appreciate our wide variety of accessible and affordable services. Our care and commitment shows through in the quality of our parks and recreation services.

	Imperatives	Objectives	Initiatives	
FOCUS	Maximize (grow) community support	<ul style="list-style-type: none"> Marketing and outreach have resources to accomplish goals? Passing governance ballot measure Complete marketing and outreach strategy Increase communication channel engagement 	<ul style="list-style-type: none"> Develop a marketing and outreach strategy Identify opportunities and resources to support marketing outreach efforts Measure and evaluate marketing success 	ACTION
	Develop and improve partnerships	<ul style="list-style-type: none"> Assess: Is partnership bringing positive outcomes? Partnerships are strategic and aligned with mission 	<ul style="list-style-type: none"> Develop a partnership strategy Determine priority partnerships (existing to maintain and new to cultivate) 	
	Build a strong business foundation	<ul style="list-style-type: none"> No figurative fires Integrity of data Complete the policies and procedures manual 	<ul style="list-style-type: none"> Develop clearly defined policies and procedures Analyze and maintain business data Update and implement operations plan 	
	Provide exceptional parks and recreation experiences	<ul style="list-style-type: none"> Participant numbers (increase/decrease?) Community support feedback Surveys 	<ul style="list-style-type: none"> Evaluate existing programming and opportunities (inward-facing) Evaluate district resident's needs and wants (outward facing) Integrate into Systems Plan 	

Although NCPRD continues to work with this vision action plan, due to various constraints, including the withdrawal of the City of Happy Valley and the COVID-19 pandemic, we have not developed a new strategic plan.

In FY 22-23, NCPRD has budgeted \$500,000 for a System Plan. The System Plan will determine the goals and objectives of District residents and provide a roadmap for the future. Key outputs will include a System-wide plan to identify long-term goals, priorities, and actions; a Capital Improvement Plan (CIP) for medium-term capital project priorities; and a trail system plan to provide greater planning detail for a system-wide trail goals, priorities, and actions. The System Plan project will further identify funding and priorities for capital projects and system investments for the District over the next ten to fifteen years.

OVERALL GOALS & OBJECTIVES

The NCPRD budget for FY 22-23 represents the District's financial plan to achieve the following goals and priorities:

- To ensure the long-term financial stability of the District
- To ensure District resources are aligned with current community needs and expectations for parks and recreation programs, services, and facilities
- To provide exceptional recreation, fitness, education, and older adult programs to District residents that are appropriately priced through the cost recovery methodology, reach the greatest number of residents utilizing resources available, and align with the needs and desires of the District population
- To operate and maintain existing District parks and facilities in a cost-effective and efficient manner, focusing on projects that maintain the safety, security, and longevity of all District assets
- To maintain Performance Clackamas and the Cost Recovery Plan to inform management and enable better decision-making
- To provide greater transparency of NCPRD's budget by transferring non-designed funds to reserve accounts



GUIDE TO THE BUDGET



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

Financial Structure

Per Oregon Budget Law requirements, NCPRD's budget is prepared and adopted by individual funds. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Oregon Administrative Rules require that each fund's budget is balanced, which means that the resources must equal the requirements each fiscal year (ORS 294.321). As defined by the Government Accounting Standards Board (GASB) Statement 54, the fund accounting structure below outlines the organization of the various funds within NCPRD, their major revenue sources and major expenses. Definitions for each fund category can be found in the Glossary.

North Clackamas Parks & Recreation District Fund Accounting Structure Sources and Uses by Fund Type		
Operating Fund	General Fund	Major revenue sources: property tax, charges and fees, other governmental agencies, grants, and donations
		Major expenditures: operations
Special Revenue Funds	System Development Charge Funds	Major revenue source: System Development Charges (SDCs)
		Major expenditures: transfer dollars to Capital Projects Fund
Capital Asset Fund	Capital Projects Fund	Major revenue sources: grants funds as well as transfers from the General Fund and SDC Funds
		Major expenditures: acquisition and construction costs
	Capital Asset Repair and Replacement Fund	Major revenue source: transfer from the General Fund
		Major Expenditures: repair and replacement of capital equipment and capital assets

BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The audited financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP) as applicable to governmental proprietary fund types (enterprise funds).

BASIS OF BUDGETING

The audited financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP) as applicable to governmental proprietary fund types (enterprise funds).

Differences between the budget basis and accounting basis are reconciled at year-end as shown in the Annual Comprehensive Financial Reports (ACFR). In particular, these differences include: depreciation is accrued for GAAP purposes but is not a budgeted expense item as it does not require an expenditure of funds; principal payments on long term debt are expended on a budgetary basis but are applied to the outstanding liability on a GAAP basis, and capital outlay are treated as expenditures on a budgetary basis but are capitalized on a GAAP basis.

BUDGET PROCESS

NCPRD's budget process follows the overall framework for budget development as established by Oregon Budget Law (ORS 294.305 to 294.565 and ORS 294.900 to 294.930):

Planning & Preliminary Budget Development

Budget development begins in November of each year and requires program managers to estimate their current fiscal year expenses and project their operating budget requirements for the next fiscal year. During this stage, managers review their programs and develop their budgets to support the District's strategic initiatives.

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

The District's executive leadership team reviews the submitted budgets and discusses capital repair & replacement needs for the upcoming year, which are added to the budget.

Review, Proposed Budget Development, Approval

The preliminary budgets are evaluated and reviewed by the executive leadership team and management. The revised version is then presented to County Administration and District Advisory Committee (DAC) for review. Following the County Administrator's review, the proposed budget is published and distributed to the members of the Budget Committee.

A "Notice of Budget Committee Meeting" is published and a meeting is held in which the NCPRD Budget Committee hears the budget message, hears and considers public comments, discusses and revises the budget as needed, and approves the budget.

Adoption and Implementation

Once the NCPRD Budget Committee has approved the budget, a budget summary and notice of public budget hearing is published. This hearing provides another opportunity for public comment from citizens and other interested parties. Following the public hearing, the budget is adopted and appropriations are made by the Board of County Commissioners (BCC), which serves as the governing body for the District. The budget must be adopted by June 30th of each year.

Budget Amendment after Adoption

The level of control is the level at which spending cannot exceed budgeted amount without formal governing board authorization. The budget is adopted at fund level with appropriations made at the principal object level in the categories of Materials and Services, Transfers to Other Funds, Capital Outlay, Debt Service, Special Payments, Reserves, and Contingency. Management may make transfers of appropriations within these object levels, however transfers of appropriations among object levels require approval by the BCC, acting as the NCPRD Board of Directors.

Unexpected additional resources may be added to the budget through the use of a supplemental budget. The BCC, acting as the NCPRD Board of Directors, may adopt a supplemental budget less than 10% of the fund's original budget. A supplemental budget greater than 10% of the fund's original budget requires a hearing before the public, publication, and approval by the BCC, acting as the NCPRD Board of Directors.

STAKEHOLDER INPUT

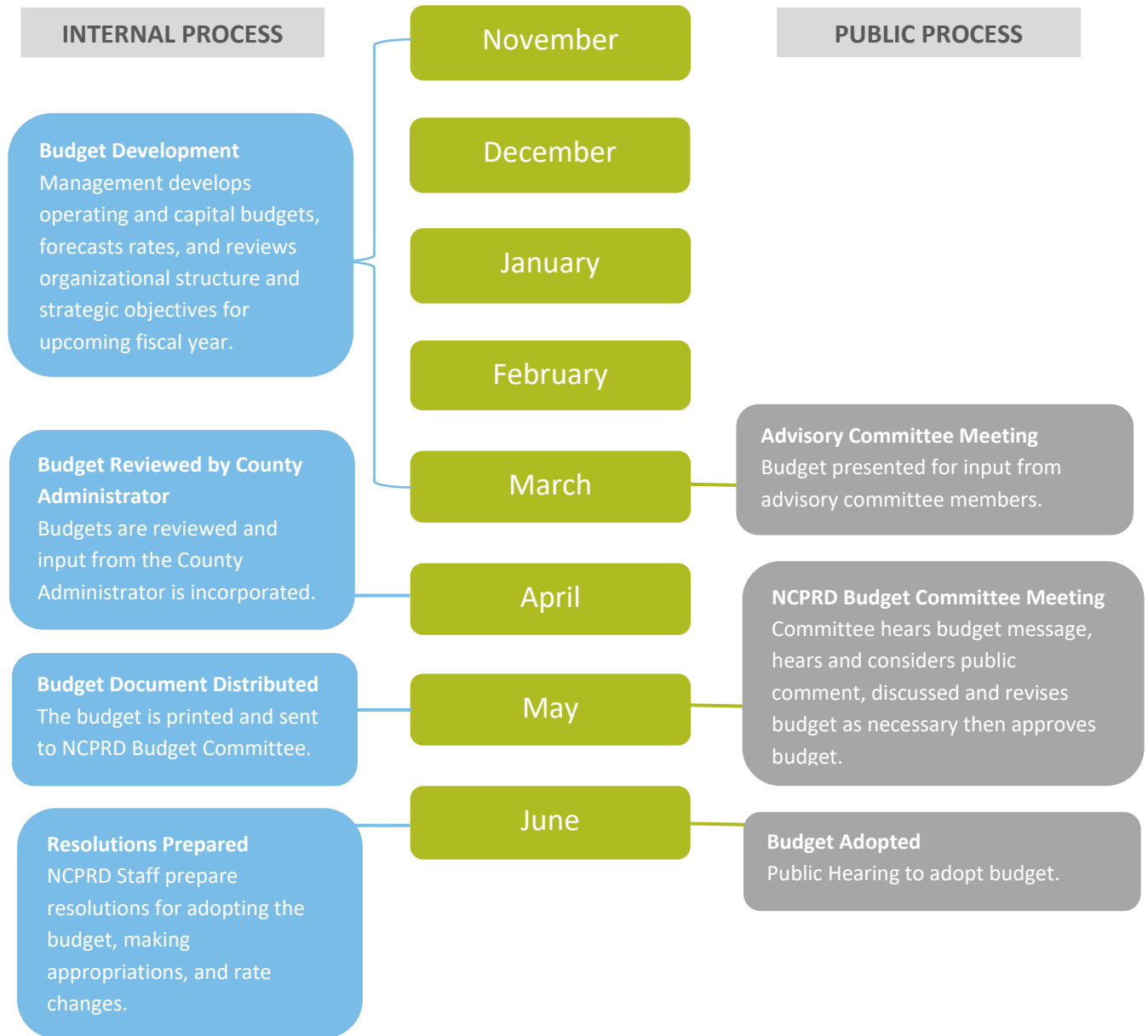
NCPRD District Advisory Committee

NCPRD has established the District Advisory committee (DAC) which meets regularly at publicly held meetings to provide input and discuss significant affairs of the District, including operations, capital improvements, regulatory compliance and the development of the annual budget. Members of the advisory committee must reside within the NCPRD District.

NCPRD Budget Committee

The NCPRD Budget Committee is composed of the BCC and five citizen members. The role of the NCPRD Budget Committee is to perform duties consistent with County practices and Oregon Budget Law as outlined in the narrative overview of the budget process on the preceding page and the timeline below.

Overview of Budget Development: Internal and Public Processes



BUDGET CALENDAR

The following calendar reflects the milestones met to develop the FY 22-23 budget. Dates are subject to change.

Date	Activity
November 8, 2021	Budget development begins
December 27, 2021	District Management review begins
January 3, 2021	Preliminary budget requests submitted to District Finance staff
February 21, 2022	Budget Requests reviewed by Department Leadership
February 25, 2022	Final Operating Budget submitted to County Finance
March 9, 2022	Requested Budget presented to District Advisory Committee
March 23, 2022	Budget presented to County Administrator
April 13, 2022	Proposed Budget presented to District Advisory Committee
May 11, 2022	Notice of budget hearing published in newspaper and posted to NCPRD webpage
May 23, 2022	Budget Committee Meeting - Staff presents the budget
May 30, 2022	Summary of budget as approved by the Budget Committee and Notice of Budget Hearing published
June 2, 2022	Resolutions prepared for adopting the budget, making appropriations, and rate changes
June 9, 2022	Budget Adoption at a Public Hearing
July 1, 2022	Begin Fiscal Year 22-23
July 6, 2022	Budget documents filed with County Assessor and County Clerk

BUDGET GUIDELINES

The Clackamas Board of Commissioners has adopted resolutions that establish policies to provide direction and framework for the County and component unit's operations. As the District is considered a component unit of Clackamas County, the District adheres to the County's policies as applicable to enterprise funds. Financial policies are reviewed periodically to incorporate minor changes to existing policy or major shifts in financial priorities at the discretion of the Board of Commissioners.

As of the date of publication of this budget document, the District was in compliance with all financial policies.

The District shall maintain an emergency contingency funded at a minimum of 5 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.



PERFORMANCE CLACKAMAS



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT



North Clackamas Parks & Recreation (51)

Department Budget Summary by Fund

Line of Business		FY 22/23	FY 22/23	FY 22/23	FY 22/23
Program	Prog #	FTE	NCPRD Operating Fund 213	Non Program/ Non Operating	Total Budget
NCPRD Administration					
Administrative Services	510101	0.0	198,180	-	198,180
Marketing & Communication	510102	1.3	554,705		554,705
NCPRD Administration Total		1.3	752,885	-	752,885
Programs & Community Centers					
Recreation	510202	4.4	920,063		920,063
Aquatic Park	510203	6.8	1,790,462		1,790,462
Sports	510204	4.1	1,390,138		1,390,138
Programs & Community Centers Total		15.3	4,100,663	-	4,100,663
Older Adult Services					
Social Services	510302	3.9	682,094		682,094
Nutrition	510303	2.0	594,980		594,980
Transportation	510304	0.4	148,507		148,507
Older Adult Services Total		6.3	1,425,581	-	1,425,581
Parks, Trails, & Natural Areas					
Parks & Facility Maintenance	510402	10.2	2,803,268		2,803,268
Natural Areas	510403	2.4	609,627		609,627
Parks, Trails, & Natural Areas Total		12.6	3,412,895	-	3,412,895
Planning & Development					
Planning	510502	3.4	814,015		814,015
Planning & Development Total		3.4	814,015	-	814,015
Operating Budget Total		38.8	10,506,039		10,506,039
Non Program / Non Operating					
Capital Improvement Projects				12,869,010	12,869,010
Capital Repair & Replacement				1,675,594	1,675,594
System Development Charges				37,000	37,000
Transfers				13,052,626	13,052,626
Contingencies and					
Ending Fund Balances				2,373,670	2,373,670
Reserves				14,422,002	14,422,002
Non-Program / Non-Operating Total				44,429,902	44,429,902
FY 2021/22 Budget					
		35.8	10,756,864	27,596,079	38,352,943
\$ Increase (Decrease)					
		3.0	-250,825	16,833,823	16,582,998
% Increase (Decrease)					
		8.4%	-2.3%	61.0%	43.2%



North Clackamas Parks & Recreation (51)

Department Mission

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

North Clackamas Parks & Recreation Total Budget Request \$54,935,941

North Clackamas Parks & Recreation (51)

Director - Mike Bork
FTE 38.8
Total Operating Budget \$10,506,039

Non-Program Items

Total Non-Operating Budget
\$44,429,902

NCPRD Administration Mike Bork - NCPRD Director Total Budget \$752,885	Programs & Community Centers Kandi Ho - Director Total Budget \$4,100,663	Older Adult Services Kandi Ho - Director Total Budget \$1,425,581	Parks, Trails, & Natural Areas Kevin Cayson - Director Total Budget \$3,412,895	Planning & Development Heather Koch - Director Total Budget \$814,015	Planning & Development Heather Koch - Director Total Budget \$44,429,902
Administrative Services Mike Bork - NCPRD Director FTE n/a Total Budget \$198,180	Recreation Kandi Ho - Director FTE 4.4 Total Budget \$920,063	Social Services Kandi Ho - Director FTE 3.9 Total Budget \$682,094	Parks & Facility Maintenance Kevin Cayson - Director FTE 10.2 Total Budget \$2,803,268	Planning Heather Koch - Director FTE 3.4 Total Budget \$814,015	Capital Improvement Projects Total Budget \$12,869,010
Marketing & Communication Mike Bork - NCPRD Director FTE 1.3 Total Budget \$554,705	Aquatic Park Kandi Ho - Director FTE 6.8 Total Budget \$1,790,462	Nutrition Kandi Ho - Director FTE 2.0 Total Budget \$594,980	Natural Areas Kevin Cayson - Director FTE 2.4 Total Budget \$609,627		Capital Repair & Replacement Total Budget \$1,675,594
	Sports Kandi Ho - Director FTE 4.1 Total Budget \$1,390,138	Transportation Kandi Ho - Director FTE 4.1 Total Budget \$148,507			System Development Charges Total Budget \$37,000
					Transfers Total Budget \$13,052,626
					Contingencies & Ending Fund Balances Total Budget \$2,373,670
					Reserves Total Budget \$14,422,002



North Clackamas Parks & Recreation District

NCPRD Administration

Purpose Statement

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

Performance Narrative

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures. Targets for FY 22-23 are shown in the table below.

Key Performance Measures

		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Target	Actual as of 12/31/21	FY 22-23 Target
Result	% increase in NCPRD social media followers	7% growth	2.90%	10% growth	3.40%	5% growth
Result	% budget to actual reports published within 4 weeks after the end of the quarter	100%	100%	100%	100%	100%
Result	Percentage of budget documents prepared in accordance with Oregon Budget Law	N/A	N/A	N/A	N/A	N/A

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

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

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

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

NCPRD Administration

Budget Summary

	Dept 50 (under BCS)				Dept 51		
	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Adopted Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	5,208,889	6,828,877	7,609,144	9,083,305	11,792,505	4,183,361	55.0%
Taxes	7,813,048	6,483,805	6,351,743	6,623,340	7,016,900	665,157	10.5%
Federal , State, Local, All Other Gifts & Donations	1,322	25,248	1,000	1,000	1,000	-	0%
Charges, Fees, License, Permits, Fines, Assessments	77,458	2,474	300	7,340	10,000	9,700	3233.3%
All Other Revenue Resources	185,407	64,068	104,043	63,800	91,700	(12,343)	-11.9%
Other Interfund Transfers	3,669	262,507	21,620	3,285,060	118,570	96,950	448.4%
Operating Revenue	8,080,904	6,838,102	6,478,706	9,980,540	7,238,170	759,464	11.7%
Total Revenue	13,289,793	13,666,979	14,087,850	19,063,845	19,030,675	4,942,825	35.1%
Materials and Services	1,123,577	935,875	1,282,676	1,056,740	752,885	(529,791)	-41.3%
Operating Expenditures	1,123,577	935,875	1,282,676	1,056,740	752,885	(529,791)	-41.3%
Transfers	696,625	274,811	387,955	269,410	8,948,406	8,560,451	2206.6%
Contingency	-	-	5,393,687	-	2,373,670	(3,020,017)	-56.0%
Total Expense	1,820,202	1,210,686	7,064,318	1,326,150	12,074,961	5,010,643	70.9%
Unappropriated Ending Fund Balance	-	-	-	11,792,505	-	-	0%
Revenues Less Expenses	11,469,591	12,456,293	7,023,532	5,945,190	6,955,714		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	1.25	1.30	1.30	1.30	1.30	-	0%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	1.25	1.30	1.30	1.30	1.30		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

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

Significant Issues and Changes

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures.



North Clackamas Parks & Recreation District

Programs & Community Centers

Purpose Statement

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

Performance Narrative

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures. Targets for FY 22-23 are shown in the table below.

Key Performance Measures

		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Target	Actual as of 12/31/21	FY 22-23 Target
Result	% change in total program offerings provided	11% growth	-39.2% reduction	2% growth	192.9%	50% growth
Result	% of surveyed respondents will report that they are satisfied or better with the program offering in which they participated	93%	96%	80%	96.1%	85%

The Programs & Community Center staff reviews the results of surveyed respondents gauging interest of current and future programming. This helps develop additional classes to meet the needs of the community, which is reflected in the percentage change of program offerings. Of the 283 survey responses received in Q2, 272 rated programming satisfactory or above.

FY 21-22 Q2 had very limited programming with facilities closed due to the COVID-19 pandemic. Still limited in facilities and participant capacity, we are expanding programming in FY 21-22 during the pandemic, but are still 38.5% lower than previous average pre-pandemic. 42 programs offered in FY 20-21 Q2, 123 programs offered FY 21-22 Q2.

Program includes:

Mandated Services

Shared Services

Grant Funding

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**.



North Clackamas Parks & Recreation District

Programs & Community Centers

Budget Summary

	Dept 50 (under BCS)				Dept 51		
	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Adopted Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts & Donations	-	498,095	-	-	-	-	0%
Charges, Fees, License, Permits, Fines, Assessments	1,380,822	464,444	1,293,000	1,231,980	1,473,490	180,490	14.0%
All Other Revenue Resources	8,000	-	8,000	11,590	11,000	3,000	37.5%
Operating Revenue	1,388,822	962,539	1,301,000	1,243,570	1,484,490	183,490	14.1%
Total Revenue	1,388,822	962,539	1,301,000	1,243,570	1,484,490	183,490	14.1%
Materials and Services	3,408,655	2,554,411	4,009,696	3,601,980	4,100,663	90,967	2.3%
Operating Expenditure	3,408,655	2,554,411	4,009,696	3,601,980	4,100,663	90,967	2.3%
Total Expense	3,408,655	2,554,411	4,009,696	3,601,980	4,100,663	90,967	2.3%
Revenues Less Expenses	(2,019,833)	(1,591,872)	(2,708,696)	(2,358,410)	(2,616,173)		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	12.33	12.43	14.19	14.19	15.30	1.11	7.8%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	12.33	12.43	14.19	14.19	15.30		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

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

Significant Issues and Changes

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures.



North Clackamas Parks & Recreation District

Older Adult Services

Purpose Statement

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

Performance Narrative

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures. Targets for FY 22-23 are shown in the table below.

Key Performance Measures

		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Target	Actual as of 12/31/21	FY 22-23 Target
Result	% volunteer applicants successfully placed	49%	61.8%	65%	68.8%	65%
Result	% of Meals on Wheels meals covered through contributions and fundraising	New	95.4%	100%	79.8%	100%
Result	Percentage of Meals on Wheels clients served	N/A	N/A	N/A	N/A	N/A

We have reduced offerings for volunteers placed during the pandemic. During FY 21-22 Q2, we received 16 applications and placed 11 volunteers.

The Nutrition Program has a goal of being self-sufficient and covering its total operating budget without utilizing general tax funding. Currently we receive federal reimbursements and rely on fundraising events including March for Meals, client donations, and gifts from the community at large in addition to support from the NCPRD general fund. We take pride in providing a healthy meal to anyone within the District that requests Meals on Wheels. During FY 21-22 Q2, a total of 335 meals were requested and served.

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

Program includes:

Mandated Services

Shared Services

Grant Funding

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. Older Adult Services receives grant funding from the State of Oregon Medicaid program and from Clackamas County grants.



North Clackamas Parks & Recreation District

Older Adult Services

Budget Summary

	Dept 50 (under BCS)				Dept 51		
	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Adopted Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	308,916	435,363	-	-	-	-	0%
Federal , State, Local, All Other Gifts & Donations	107,918	344,878	81,400	100,500	107,900	26,500	32.6%
Charges, Fees, License, Permits, Fines, Assessments	469,779	347,893	305,500	333,000	346,500	41,000	13.4%
All Other Revenue Resources	176,324	155,772	134,000	145,000	150,000	16,000	11.9%
Other Interfund Transfers	200,000	233,800	-	-	-	-	0%
Operating Revenue	954,021	1,082,343	520,900	578,500	604,400	83,500	16.0%
Total Revenue	1,262,937	1,517,706	520,900	578,500	604,400	83,500	16.0%
Materials and Services	1,456,274	1,418,396	1,329,282	1,209,880	1,425,581	96,299	7.2%
Operating Expenditure	1,456,274	1,418,396	1,329,282	1,209,880	1,425,581	96,299	7.2%
Special Payments	-	-	-	-	-	-	0%
Transfers	-	3,800	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Expense	1,456,274	1,422,196	1,329,282	1,209,880	1,425,581	96,299	7.2%
Revenues Less Expenses	(193,337)	95,510	(808,382)	(631,380)	(821,181)		
General Fund Support (if applicable)	0		0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	7.46	7.51	5.68	5.68	6.30	0.62	10.9%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	7.46	7.51	5.68	5.68	6.30		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

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

Significant Issues and Changes

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures.



North Clackamas Parks & Recreation District

Parks, Trails & Natural Areas

Purpose Statement

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

Performance Narrative

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures. Targets for FY 22-23 are shown in the table below.

		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Target	Actual as of 12/31/21	FY 22-23 Target
Result	% of Maintenance Work Orders completed within 7 days of receipt	100%	95.6%	95%	93.6%	90%
Result	% of existing capital repair/replace projects completed per the annual Capital Improvement Plan (CIP)	86%	52%	90%	33.3%	66%
Result	Percentage of Maintenance Work Orders completed within 90 days	N/A	N/A	N/A	N/A	N/A

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

A limited number of capital asset projects were scheduled to be repaired or replaced in FY 21-22, including replacement of the fire alarm panel at the Aquatic Park, replacement of a mower, and site plan and design for the Clackamas Property. As of FY 21-22 Q2, the site plan is complete and the fire alarm panel replacement is in process. The supplier has notified us that there are no available mowers until August 2022; so that is being planned for a FY 22-23 purchase.

As of the writing of this report, 33.3% of the capital repair and replace projects have been completed for FY 21-22, as follows:

Clackamas Property site plan and design 100%
 Aquatic Park fire alarm panel replacement 0%
 Mower replacement 0%

Program includes:

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

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. NCPRD Parks, Trails, and Natural Areas has budgeted \$119,900 for local **grant funding** for planting and maintenance at several natural areas within the District.



North Clackamas Parks & Recreation District

Parks, Trails & Natural Areas

Budget Summary

	Dept 50 (under BCS)				Dept 51		
	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Adopted Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	0%
Federal , State, Local, All Other Gifts & Donations	91,750	260,848	124,650	124,650	129,250	4,600	3.7%
Charges, Fees, License, Permits, Fines, Assessments	6,668	454	5,000	7,900	5,000	-	0%
All Other Revenue Resources	129,549	127,718	134,010	140,230	143,850	9,840	7.3%
Other Interfund Transfers	33,270	3,357	26,789	26,790	84,480	57,691	215.4%
Operating Revenue	261,237	392,377	290,449	299,570	362,580	72,131	24.8%
Total Revenue	261,237	392,377	290,449	299,570	362,580	72,131	24.8%
Materials and Services	2,067,774	2,040,889	3,177,470	3,007,460	3,412,895	235,425	7.4%
Operating Expenditure	2,067,774	2,040,889	3,177,470	3,007,460	3,412,895	235,425	7.4%
Special Payments	-	25,578	1,000	-	-	(1,000)	-100.0%
Total Expense	2,067,774	2,066,467	3,178,470	3,007,460	3,412,895	234,425	7.4%
Revenues Less Expenses	(1,806,537)	(1,674,089)	(2,888,021)	(2,707,890)	(3,050,315)		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	11.45	11.30	11.35	11.35	12.60	1.25	12%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	11.45	11.30	11.35	11.35	12.60		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00		

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Significant Issues and Changes

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures.



North Clackamas Parks & Recreation District

Planning & Development

Purpose Statement

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

Performance Narrative

As of July 1, 2021, NCPRD separated from the Business & Community Services Department and became a stand-alone County department. As of July 1, 2022, NCPRD has a new and distinct department code (51). Prior fiscal years shown in the Performance Clackamas/MFR department 50 (BCS) for historical purposes only. For FY 22-23, NCPRD is reporting as a separate department and continues to report on the same key performance measures. Targets for FY 22-23 are shown in the table below.

Key Performance Measures

		FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Target	Actual as of 12/31/21	FY 22-23 Target
Result	% of NCPRD <i>project phases</i> completed per the annual Capital Improvement Plan	New	27%	33%	5.6%	70%
Result	Percentage of growth in District's developed parks, trails and natural areas in acres	N/A	N/A	N/A	N/A	N/A
Result	Percentage of planning projects completed	N/A	N/A	N/A	N/A	N/A

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

In FY 22-23, eight capital improvement projects are planned, totaling over \$12 million dollars. These projects are funded by System Development Charges, grants, and the NCPRD General Fund. Work continues on Milwaukie Bay Park, Concord Property Project, Jennings Lodge Elementary School, SDC Methodology, System Plan, and District Ball Fields. Two new projects, Justice Property and New Urban High School, have been added in FY 22-23.

Program includes:

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

Explanation: NCPRD is a **state-mandated service** with a dedicated tax base funding for specific District costs. In 1990, District voters approved a Parks & Recreation District for North Clackamas County with a permanent rate of .5382 per thousand of assessed value. All funds are accounted for specifically in NCPRD. NCPRD receives no general fund support. NCPRD is listed on the Association of Counties' list as a **shared state-county service**. In FY 21-22, Asset Development is budgeted to receive \$1,950,000 **grant funding** from local and state grants.



North Clackamas Parks & Recreation District

Planning & Development

Budget Summary

	Dept 50 (under BCS)			Dept 51			
	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Adopted Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	31,865,774	16,701,288	14,997,211	17,408,920	17,831,910	2,834,699	18.9%
Federal , State, Local, All Other Gifts & Donations	-	316,972	1,311,500	-	1,950,000	638,500	48.7%
Charges, Fees, License, Permits, Fines, Assessments	2,336,958	1,486,284	710,802	1,245,000	682,310	(28,492)	-4.0%
All Other Revenue Resources	540,440	112,931	382,424	292,850	140,000	(242,424)	-63.4%
Other Interfund Transfers	2,154,931	328,283	4,750,807	847,050	12,849,576	8,098,769	170.5%
Operating Revenue	5,032,329	2,244,470	7,155,533	2,384,900	15,621,886	8,466,353	118.3%
Total Revenue	36,898,103	18,945,758	22,152,744	19,793,820	33,453,796	11,301,052	51.0%
Materials and Services	421,875	437,114	955,740	534,820	936,015	(19,725)	-2.1%
Capital Outlay	1,261,278	752,926	17,403,176	1,048,550	14,459,604	(2,943,572)	-16.9%
Operating Expenditure	1,683,153	1,190,040	18,358,916	1,583,370	15,395,619	(2,963,297)	-16.1%
Debt Service	2,704,063	-	-	-	-	-	0%
Special Payments	14,300,000	-	1,000	-	-	(1,000)	-100.0%
Transfers	1,695,245	549,336	4,411,261	626,050	4,104,220	(307,041)	-7.0%
Reserve for Future Expenses	-	-	-	-	14,422,002	-	0%
Total Expense	20,382,461	1,739,376	22,771,177	2,209,420	33,921,841	(3,271,338)	49.0%
Unappropriated Ending Fund Balance	-	-	-	17,831,910	-	-	0%
Revenues Less Expenses	16,515,642	17,206,382	(618,433)	(247,510)	(468,045)		
General Fund Support (if applicable)	0	0	0	0	0	-	0%
Contracted Full Time Equiv Pos (FTE) Budgeted	2.90	2.85	3.27	3.27	3.40	0.55	19.3%
Contracted Full Time Equiv Pos (FTE) Filled at Yr End	2.10	1.85	1.00	3.27	3.40		
Contracted Full Time Equiv Pos (FTE) Vacant at Yr End	0.80	1.00	2.27	0.00	0.00		

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Significant Issues and Changes

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GENERAL FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

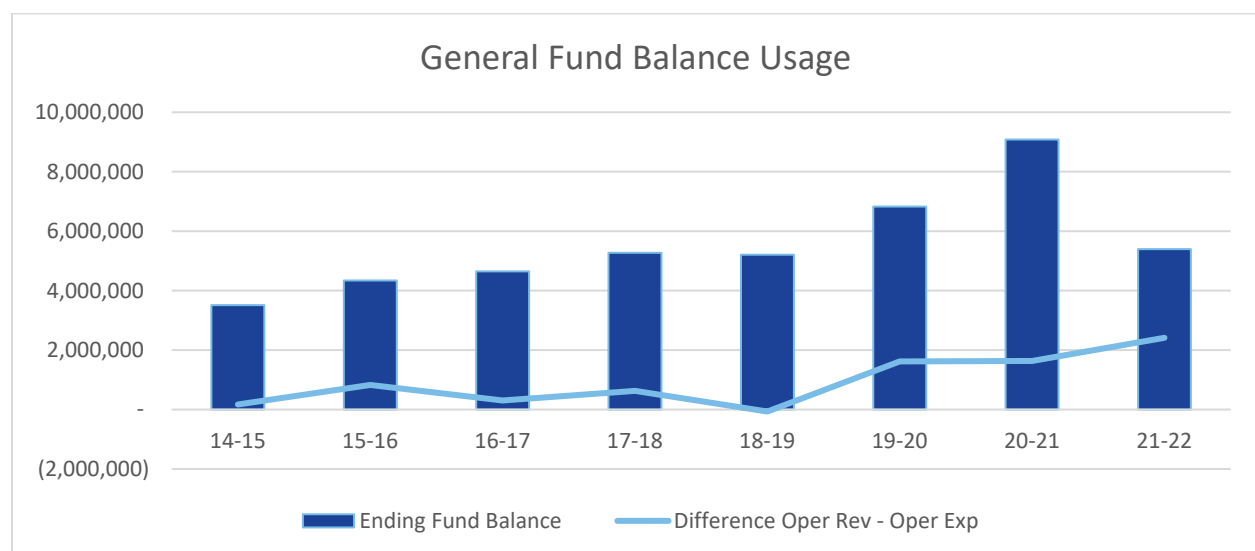
General Fund Overview

The General Fund is the main operating fund for NCPRD, and it accounts for all the operational revenue and expenditures for the District. Departments that are included in the General Fund are NCPRD Administration, Programs & Community Centers, Older Adult Services, Parks, Trails and Natural Areas, and Planning & Development.

FUND BALANCE

The Governmental Accounting Standards Board (GASB) defines fund balance as, “essentially what is left over after the fund’s assets [Resources] have been used to meet its liabilities [Requirements].” NCPRD’s General Fund balance has consistently grown since FY 14-15, reflecting that we have kept operational expenses within operational revenues each year.

Beginning Fund Balance is budgeted at \$11.8 million for FY 22-23. This is \$4.2 million more than the prior year, primarily due to the decrease in expenditures from closures and decreased programming related to the COVID-19 pandemic. NCPRD also received \$3.3 million in American Rescue Plan Act (ARPA) funding for lost revenue due to cancellations from COVID.



REVENUE SUMMARY

Revenues not designated for special purposes are recorded in the General Fund. The majority of the General Fund revenue comes from NCPRD’s permanent tax base of \$0.5382 per \$1,000 of assessed value, and that is anticipated to bring in \$6.9 million revenue for FY 22-23. Charges for services, grants, and donations makes up the rest.

The NCPRD Administration program estimates approximately \$7 million in property taxes, delinquent taxes and interest and penalties. Additionally, special use permits and interest should bring in \$84,000. NCPRD also receives lease revenue for small properties within the District and is budgeted to receive \$17,700 for FY 22-23.

A majority of revenue received in Programs & Community Centers comes from user fees and facility rentals. This Program houses recreation, aquatics, and sports programming. Recreation brings in revenue from classes such as adult art and fitness classes, and youth dance classes, as well as rentals

from the Milwaukie Community Center and Concord Property. The Aquatic Park provides swim lessons, Big Surf recreational swim, lap swimming, and facility rentals. Sports brings in revenue from programs like Hooper's Basketball, Cheer Starz, and other leagues and camps. Total anticipated revenue for the Programs & Community Centers budget is estimated at \$1.5 million.

NCPRD's Older Adult Services program, which is comprised of Social Services, Nutrition and Transportation Services, receives revenue from Clackamas County pass-through dollars from federal grants, State of Oregon support, activity and user fees, fundraising, and donations. The Milwaukie Community Center's Pete's Café collects congregate donations that help support the Meals on Wheels Program. Approximately \$605,000 in revenue is anticipated for FY 22-23 for the Older Adult Services Program.

The Parks, Trails, and Natural Areas Program houses the Parks & Facility Maintenance division as well as the Trails and Natural Areas division. The Parks & Facility Maintenance division is budgeted to receive \$143,850 from the Cascade Heights Charter School who holds a lease at our Clackamas Elementary School building. This division is also anticipating \$4,750 from the Oregon State Marine Board for the placement and removal of the boat dock at Milwaukie Bay Park. The Natural Areas program receives revenue from Water Environment Services (WES) intergovernmental agreement for services they complete on specific natural areas. They have also applied for a grant through WES for the RiverHealth Stewardship Program for education and work completed at natural area locations. If all work is completed and the grant is awarded, Natural Areas is expected to receive \$124,500 in revenue.

Transfers are budgeted at \$13.1 million for FY 22-23. Staff time spent on SDC eligible projects are reimbursed for their time and is shown as revenue for the General Fund. Transfers within the NCPRD budget as a whole balance and net to zero. Administration, Parks, Trails and Natural Areas, and Planning & Development anticipate transfers from SDC Funds totaling \$549,020. SDCs are not transferred to the NCPRD General Fund until staff time has been reviewed and reconciled.

EXPENDITURE SUMMARY

District expenditures in the General Fund are for District operations and consist of personnel services, materials and services, allocated costs, and transfers to other NCPRD funds.

Personnel Services are contracted through Clackamas County, and expenses are budgeted in Materials & Services, under contracted employees, in the NCPRD budget. FTE is counted by Clackamas County and the FTE counts in the NCPRD budget are provided for informational purposes. Contracted employee expenditures account for \$7.2 million in FY 22-23, a 6.2% increase from the prior fiscal year. The increase in expenses derives from a planned District realignment that adds three new positions. There are also fringe benefit cost increases, which will continue to increase with the looming PERS debt. For FY 22-23, the budgeted COLA is 4.5%. NCPRD also budgets for considerable part-time temporary staff within the Aquatics, Sports, and Recreation divisions.

The Materials and Services category encompasses a wide variety of items totaling \$2.9 million for FY 22-23. The primary items classified as materials and services include office rent for the maintenance shop, marketing and outreach supplies, program supplies, supplies for the Meals on Wheels Program, utilities for all parks and facilities, and building maintenance for NCPRD facilities. Utility costs are expected to increase and staff plan to mitigate those increased costs with regular maintenance, energy savings, and other methods. Other materials and supplies will continue to remain relatively static, with limited increases for new programs anticipated at the Concord Property.

Allocated Costs are incurred as part of being a component unit of Clackamas County; costs include services for payroll, legal services, technology services, records retention, and County administrative services. Allocated Costs for FY 22-23 total \$373,360. NCPRD is seeing a decrease in allocated costs for

FY 22-23 since Administrative staff plan to relocate to a NCPRD owned property. Savings derive from rent, utilities and facility maintenance, which totals approximately \$101,000.

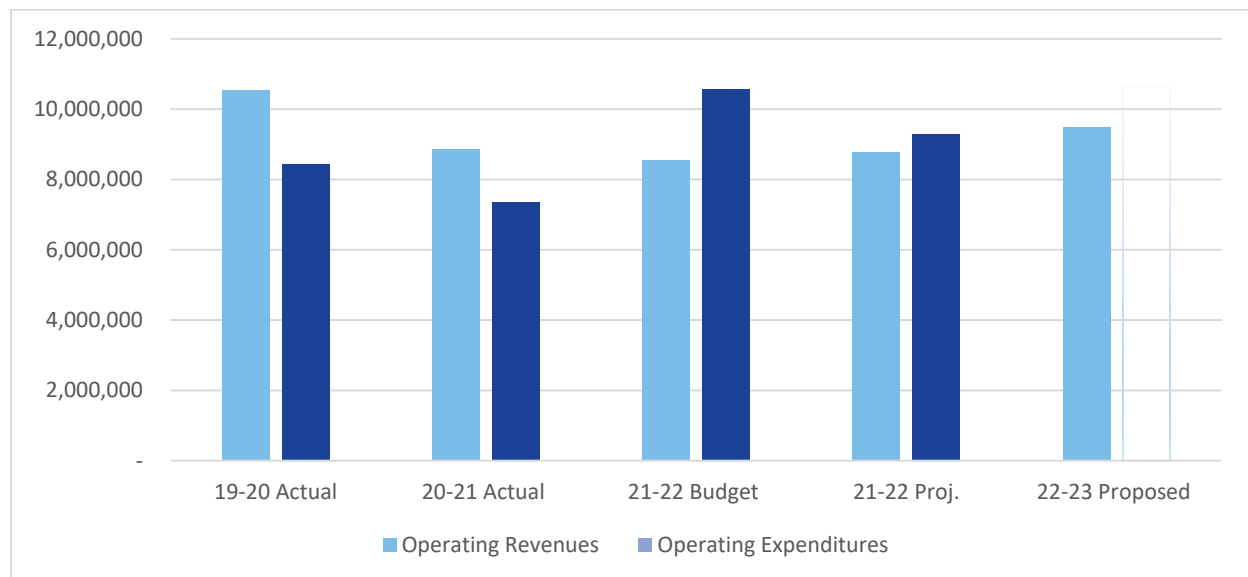
Transfers out of the General Fund are to the Capital Asset Fund to cover costs anticipated on Capital Projects that are not funded by other means. Transfers out from the General Fund for FY 22-23 total \$8.9 million.

Contingency is money set aside for unforeseen expenses in the current year. As the need arises, the Board of County Commissioners (BCC), acting as the NCPRD Board, can transfer from contingency to cover unexpected costs with a Supplemental Budget. NCPRD has a policy to reserve 15% of the total operating budget in contingency; 10% of this is operating and the other 5% is emergency. Contingency for FY 22-23 amounts to \$2.2 million, a decrease of \$3.2 million from the previous year. It amounts to 20.9% of the operating budget.

SIGNIFIGANT ISSUES & CHANGES

New in FY 22-23, NCPRD is budgeting programming at the Concord Property. Since this is a new venture, estimating revenue from programs and actual expenditures for operating the facility are unknown. A significant change that is being carried forward to FY 22-23 is the realignment of costs throughout the different programs. Building maintenance and utility costs have moved from individual programs and budgeted to the Parks & Facility Maintenance budget. Budgeting the facility costs under one program allows us to better track those costs and provide consistent measurements of use.

Current Operating Revenues vs. Expenditures



GENERAL FUND BUDGET SUMMARY – FUND 213

RESOURCES	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Beginning Fund Balance	5,517,805	7,264,240	7,609,144	9,083,302	11,792,502
Revenues					
Taxes	7,813,048	6,483,805	6,351,743	6,623,340	7,016,900
Federal, State, local, All Other Gifts & Donations	200,989	1,132,989	207,050	226,150	238,150
Charges, Fees, Licenses, Permits, Fines, Assessments	2,024,590	888,632	1,603,800	1,580,220	1,834,990
All Other Revenue Resources	499,280	347,559	380,053	360,620	396,550
Other Interfund Transfers	339,921	607,488	200,716	3,464,160	549,020
Sub-total - Revenues	10,877,828	9,460,473	8,743,362	12,254,490	10,035,610
TOTAL RESOURCES	16,395,633	16,724,713	16,352,506	21,337,792	21,828,115

REQUIREMENTS	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Operating Expenditures					
Materials & Services*	8,434,769	7,337,223	10,569,864	9,275,880	10,506,039
Special Payments	-	25,578	1,000	-	-
Transfers	696,625	278,611	387,955	269,410	8,948,406
Contingency	-	-	5,393,687	-	2,373,670
Ending Fund Balance	7,264,239	9,083,301	-	11,792,502	-
TOTAL REQUIREMENTS	9,131,394	7,641,412	16,352,506	9,545,290	21,828,115

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NCPRD ADMINISTRATION

Administration

The NCPRD Administration provides leadership, strategic planning, and financial and operational support to the Board of Directors and District staff so they can make informed decisions and effectively provide services to District residents. The NCPRD Administration coordinates and manages all aspects of District business and operations, including financial reporting, budget monitoring and preparation, risk management, purchasing, and contract management to ensure compliance with applicable rules and regulations.

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Decrease to Materials & Services - removed payment for BCS Management

Increased transfers to capital projects – additional funding provided for future projects

Decrease to Allocated Costs - removed payment for DSB office space, facility maintenance, and utilities

GOALS FOR FY 22-23

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

Complete departmental realignment and fill authorized vacancies

Manage expenses and revenues to maximize the district member's benefits

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

HIGHLIGHTS OF FY 21-22

- Separated from Business & community Services, became a stand alone department
- Provided guidance and financial structural knowledge in the development of the new NCPRD Business Unit for the chart of accounts
- Move Administration staff to a NCPRD owned property

NCPRD ADMINISTRATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5101-510101-							
30110	Restricted Beginning Fund Balance	\$ 5,208,889	\$ 7,264,240	\$ 7,609,144	\$ 11,792,505	\$ 11,792,505	\$ 11,792,505
31110	Current Year RE Taxes & Penalties	7,700,178	6,354,684	6,228,743	6,865,900	6,865,900	6,865,900
31120	Delinquent Taxes	94,400	109,133	100,000	131,000	131,000	131,000
31130	Interest & Penalties-Property Tax	18,470	19,988	23,000	20,000	20,000	20,000
33140	Federal Operating Grants	-	3,222	-	-	-	-
33290	Payments In Lieu Of Taxes	1,322	1,082	1,000	1,000	1,000	1,000
34430	Miscellaneous Fees	-	2,174	-	-	-	-
34440	Park and Recreation Fees	77,458	300	300	10,000	10,000	10,000
36110	Interest Income	176,331	60,133	100,000	74,000	74,000	74,000
38150	Rent & Lease Income	9,075	3,936	4,043	17,700	17,700	17,700
39110	Transfers In From Other Funds	3,669	262,507	21,620	118,570	118,570	118,570
Total Resources		\$ 13,289,793	\$ 14,081,399	\$ 14,087,850	\$ 19,030,675	\$ 19,030,675	\$ 19,030,675

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5101-510101-							
42100	Investment Fee	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000
42220	Office Supplies	3,931	1,299	5,500	1,000	1,000	1,000
42240	Postage/Shipping	570	368	1,000	1,000	1,000	1,000
42250	Printing & Copies	2,076	1,748	3,000	2,000	2,000	2,000
42270	Publications & Subscriptions	15,438	13,873	16,120	16,260	16,260	16,260
42310	Telephone & Internet	5,732	6,371	7,140	9,660	9,660	9,660
42320	Training & Development	8,255	1,908	3,245	12,780	12,780	12,780
42330	Transportation - Mileage	2,893	431	-	2,420	2,420	2,420
42360	Travel - Per Diem	1,551	-	-	3,150	3,150	3,150
43130	Audit & Financial Services	27,110	27,910	28,000	29,500	29,500	29,500
43140	Consulting Services	1,976	1,038	1,000	15,000	15,000	15,000
43240	Legal Services	72,573	9,115	50,000	15,000	15,000	15,000
43280	Other Contracted Services	412,302	412,302	412,302	-	-	-
44120	Computer < \$5K	2,685	702	515	8,500	8,500	8,500
44170	Hospitality/Event Supplies	11,818	6,954	1,000	-	-	-
44200	Miscellaneous Supplies	-	-	20,000	-	-	-
44240	Program Materials & Supplies	16,701	3,060	30,317	25,000	25,000	25,000
45160	Equipment Maintenance	216	129	500	-	-	-
45260	Vehicle Repair & Maintenance	-	-	15,000	10,000	10,000	10,000
46150	Leases - Office	52,588	54,166	55,791	-	-	-
47100	Allocated Costs - County General Fund	11,215	9,425	10,630	9,160	9,160	9,160
47120	Allocated Costs - Facilities	40,748	39,528	41,446	-	-	-
47130	Allocated Costs - Utilities	5,684	5,538	6,420	-	-	-
47140	Allocated Costs - Technology Services	16,013	15,843	14,719	19,890	19,890	19,890
47150	Allocated Costs - PGA	2,069	2,069	1,297	2,070	2,070	2,070
47160	Allocated Costs - Records Management	158	132	113	140	140	140
47180	Allocated Costs - County Admin	1,648	1,648	1,035	1,650	1,650	1,650
47750	Transfers To Other Funds	696,625	274,811	387,955	8,948,406	8,948,406	8,948,406
49997	Contingency	-	-	5,393,687	2,373,670	2,373,670	2,373,670
Total Requirements		\$ 1,412,575	\$ 890,368	\$ 6,507,732	\$ 11,520,256	\$ 11,520,256	\$ 11,520,256
Total Resources		\$ 13,289,793	\$ 14,081,399	14,087,850	\$ 19,030,675	\$ 19,030,675	\$ 19,030,675

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Printing and Copies (42250)	
Budget and Annual Comprehensive Financial Report	2,000
Total Budget Request for Activity	2,000
Publications and Subscriptions (42270)	
Intertwine Alliance membership dues	10,000
National Recreation and Park Association premium membership dues	1,150
Oregon Recreation and Park Association membership dues	2,500
Special Districts Association of Oregon membership dues	160
Oregon Government Finance Officers Association membership dues (3)	330
Government Finance Officers Association membership dues (3)	160
North Clackamas County Chamber of Commerce membership dues	810
WUFOO	350
Costco (1)	70
Engaging Local Government Leaders (1)	40
FlashAlert	240
Survey Monkey	330
Clackamas Review (print & online)	120
Total Budget Request for Activity	16,260
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
Oregon Recreation and Park Association conference (1 attendee)	1,620
National Recreation and Park Association conference (1 attendee)	2,690
Oregon Government Finance Officers Association conference - (3 attendees Fall & Spring)	5,900
Government Finance Officers Association conference (3 attendees)	2,610
Special Districts Association conference (2 attendees)	3,530
Other Trainings - Virtual (2 attendees)	1,000
Various computer and skills training	500
Mileage	500
Total Budget Request for Activity	18,350
Transfers to Other Funds (47750)	
Capital projects for which SDCs or other revenue is not available	8,948,406
Total Budget Request for Activity	8,948,406



NCPRD ADMINISTRATION

Marketing & Communication

The purpose of the NCPRD Marketing and Communications program is to increase engagement and awareness around NCPRD's diverse spectrum of programs, activities, and projects, while ensuring clear and consistent brand messaging and design.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# social media followers	15,700	16,642	6.0%
# of e-newsletter subscribers	7,400	8,150	10.1%
# of mailers distributed	5	6	20.0%

SIGNIFICANT CHANGES TO FY 22-23 BUDGET

Marketing budget remains relatively static in FY 22-23
Slight decrease in printing & copies
Increase in contract employees for increases in benefits
Slight increase to hospitality & event supplies for anticipated community events

GOALS FOR FY 22-23

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

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

Increase online engagement by enhancing content and leveraging digital communication platforms, including social media and email newsletters.

Highlights of FY 21-22

- Produced an online FY 20 21 Year in Review to highlight the work of the District
- Exceeded the milestone of 1,500 Instagram followers, and increased NCPRD's overall social media followers by 8%
- Website traffic increased 80% compared to previous year, with programs and services picking up again following the pandemic

MARKETING & COMMUNICATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5101-510102-							
33140	Federal Operating Grants	\$ -	\$ 20,944	\$ -	\$ -	\$ -	\$ -
	Total Resources	\$ -	\$ 20,944	\$ -	\$ -	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5101-510102-							
42010	Advertising/Marketing	\$ 74,420	\$ 34,307	\$ 80,328	\$ 80,140	\$ 80,140	\$ 80,140
42150	Insurance - Liability	1,203	1,106	1,107	2,670	2,670	2,670
42210	Miscellaneous Expenses	-	-	500	-	-	-
42220	Office Supplies	37	93	300	300	300	300
42240	Postage/Shipping	4,475	5,400	9,000	8,000	8,000	8,000
42250	Printing & Copies	33,583	11,020	35,000	35,000	35,000	35,000
42270	Publications & Subscriptions	1,841	1,272	715	750	750	750
42310	Telephone & Internet	1,030	1,224	1,150	1,000	1,000	1,000
42320	Training & Development	345	-	895	1,820	1,820	1,820
42330	Transportation - Mileage	244	-	250	450	450	450
42360	Travel - Per Diem	7	-	-	430	430	430
43100	Professional Services	49,758	15,400	127,000	105,000	105,000	105,000
43160	Contract Employees	220,031	230,445	275,336	295,095	295,095	295,095
44120	Computer < \$5K	-	720	3,000	5,000	5,000	5,000
44170	Hospitality/Event Supplies	63	-	500	1,500	1,500	1,500
44200	Miscellaneous Supplies	1,147	193	1,000	6,980	6,980	6,980
47100	Allocated Costs - County General Fund	6,391	6,212	4,555	3,980	3,980	3,980
47140	Allocated Costs - Information Services	6,863	6,790	6,308	2,060	2,060	2,060
47150	Allocated Costs - PGA	2,066	2,066	1,297	100	100	100
47160	Allocated Costs - Records Management	99	96	113	2,780	2,780	2,780
47170	Allocated Costs - HR	2,375	2,324	7,196	1,650	1,650	1,650
47180	Allocated Costs - County Admin	1,650	1,650	1,036	-	-	-
	Total Requirements	\$ 407,628	\$ 320,318	\$ 556,586	\$ 554,705	\$ 554,705	\$ 554,705
	Total Resources	\$ -	\$ 20,944	-	\$ -	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Advertising & Marketing (42010)	
Digital Ads	30,000
Out-of-Home Ads	6,000
Print Ads	12,000
Address lists	1,000
Campaign Monitor	1,070
English-to-Spanish translation services	3,000
Event Materials	20,000
Lnk.Bio	70
Promotional giveaways	6,000
Various promotional projects	1,000
Total Budget Request for Activity	80,140
Printing and Copies (42250)	
Annual Report	3,000
Discovery Guide	13,000
Mailers	10,000
Marketing collateral	5,000
Signage	4,000
Total Budget Request for Activity	35,000
Publications and Subscriptions (42270)	
Canva	160
Lynda.com Subscription	240
Shutterstock	350
Total Budget Request for Activity	750
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
Oregon Recreation and Park Association conference - (1 attendee)	1,620
Digital Summit Virtual Conference - One Attending	250
Social Media Marketer Summit	580
Mileage	250
Total Budget Request for Activity	2,700
Professional Services (43100)	
Website maintenance services - Drum Creative	4,000
Website development services	40,000
Creative services (Cyclops Agency - Design, Copy, Video, etc.)	27,000
Event planner (Contractor to support event strategy, logistics and implementation)	18,000
Photography services	5,000
Social Media support	11,000
Total Budget Request for Activity	105,000



PROGRAMS & COMMUNITY CENTERS



Recreation

The NCPRD Programs & Community Center program Recreation provides a variety of recreational and educational opportunities directly and in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of programs offered	164	200	22.0%
# of special events	9	14	55.6%
# of workshops	7	10	42.9%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Increase to Personnel Services – added 1 FTE for Recreation Program Manager

Decrease to Materials & Services – overall reduction in spending

Decrease to Allocated Charges – costs fluctuate annually

GOALS FOR FY 22-23

Expand program offerings at the Concord School Property and Milwaukie Community Center

Expand cultural programming and activities, including a cultural event

As pandemic restrictions are lifted, increase the cost recovery of program offerings and reduce the usage of the District’s net subsidy toward recreation programs

HIGHLIGHTS OF FY 21-22

- Provided free Fitness in the Park to 432 participants
- Offered two Drive In movies and one Movie in the Park
- Resumed in person programming, along with Hybrid, Zoom, and Zoom at the Center classes

RECREATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510202-							
33140	Federal Operating Grants	\$ -	\$ 498,095	-	\$ -	\$ -	\$ -
34110	Admissions Fees	111,186	51,086	85,000	95,000	95,000	95,000
34430	Miscellaneous Fees	650	-	-	-	-	-
34440	Park and Recreation Fees	11,361	-	32,500	63,000	63,000	63,000
34510	Registration Fees - Recreation	12,016	31,651	18,000	31,750	31,750	31,750
38110	Contributions & Donations	-	-	-	3,000	3,000	3,000
Total Resources		\$ 135,213	\$ 580,831	\$ 135,500	\$ 192,750	\$ 192,750	\$ 192,750

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510202-							
42030	Banking & Merchant Fees	\$ 2,820	\$ 3,384	\$ 4,300	\$ 3,200	\$ 3,200	\$ 3,200
42150	Insurance - Liability	3,921	3,502	3,502	6,560	6,560	6,560
42220	Office Supplies	322	15	3,300	1,400	1,400	1,400
42240	Postage/Shipping	49	12	150	50	50	50
42250	Printing & Copies	-	-	1,500	700	700	700
42310	Telephone & Internet	2,203	2,765	9,210	6,600	6,600	6,600
42320	Training & Development	1,200	127	1,748	2,100	2,100	2,100
42330	Transportation - Mileage	140	-	500	500	500	500
42360	Travel - Per Diem	1,110	-	-	3,040	3,040	3,040
42440	Uniforms/Clothing Expense	-	-	1,100	1,200	1,200	1,200
43160	Contract Employees	277,161	260,822	675,919	733,193	733,193	733,193
43280	Other Contracted Services						
	Recreation Programs	52,083	23,898	83,500	74,600	74,600	74,600
	Recreation Offsite Programs	12,045	21,800	15,000	23,540	23,540	23,540
44120	Computer < \$5K	1,582	2,747	4,000	3,500	3,500	3,500
44140	Equipment & Furnishings < \$5K	1,978	-	3,450	-	-	-
44150	Fuel	-	-	800	800	800	800
44170	Hospitality/Event Supplies	7,296	4,948	15,650	19,800	19,800	19,800
44240	Program Materials & Supplies	4,900	2,435	4,000	3,000	3,000	3,000
45260	Vehicle Repair & Maintenance	136	254	800	800	800	800
46120	Leases - Software (Saas)	6,263	8,024	6,000	6,000	6,000	6,000
46200	Leases - Vehicle Rental	78	-	-	-	-	-
47100	Allocated Costs - County General Fund	7,302	7,376	10,429	10,830	10,830	10,830
47140	Allocated Costs - Information Services	11,438	11,316	12,616	7,950	7,950	7,950
47150	Allocated Costs - PGA	2,066	2,066	2,969	2,060	2,060	2,060
47160	Allocated Costs - Records Management	103	103	155	160	160	160
47170	Allocated Costs - HR	3,731	3,530	4,942	6,830	6,830	6,830
47180	Allocated Costs - County Admin	1,650	1,650	2,371	1,650	1,650	1,650
Total Requirements		\$ 401,577	\$ 360,774	\$ 867,911	\$ 920,063	\$ 920,063	\$ 920,063
Total Resources		\$ 135,213	\$ 580,831	135,500	\$ 192,750	\$ 192,750	\$ 192,750

*FY21-22 ARPA funding of \$3,263,443 is shown in Contracted Services expense categories in Recreation, Sports, and

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
National Recreation and Park Association conference - (1/2 attendee)	1,350
Oregon Recreation and Park Association conference - (2 attendees)	3,240
Staff trainings	1,000
Mileage	50
Total Budget Request for Activity	5,640
Other Contracted Services (43280)	
Instructors for community education classes in partnership with Clackamas Community	41,000
Youth Programming; Dance, Computer and Theater Camps	33,600
Youth Programming; (Offsite) Archery & Horseback	23,540
Total Budget Request for Activity	98,140
Hospitality/Event Supplies (44170)	
Movies in the Park	2,500
Concerts in the Park	4,000
Family Valentine Event	3,800
Winter Celebrations	900
Teen Event	600
Chinese New Year Event	500
Cultural Event	4,000
Inclusive Event	1,000
Halloween Event (Boo Bash)	2,000
Miscellaneous event supplies	500
Total Budget Request for Activity	19,800



PROGRAMS & COMMUNITY CENTERS

Aquatics

The NCPRD Programs & Community Center program Aquatics provides residents a variety of water-based recreational activities, healthy leisure alternatives, and swimming instruction, in a safe setting and cost-effective manner.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of programs offered	339	600	77.0%
% of satisfied or better program participant survey responses	95%	95%	0.0%
# of staff hired and certified	37	40	8.1%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Decrease to Personnel Services – reduced part-time temporary positions & added 1 FTE for Aquatic Park Supervisor
 Decrease to Materials & Services – reduced equipment & supply needs
 Increase to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Expand health and safety aquatic programs that meet the needs of the wide variety of District residents' interests and abilities

As pandemic restrictions are lifted, increase the cost recovery of program offerings and reduce the usage of the District's net subsidy toward aquatic programs

Increase the number of facility rentals by expanding celebration rentals

HIGHLIGHTS FY 21-22

- Provided free health and safety aquatic instruction for 1,477 students, due to grant funding through North Clackamas School District
- Developed over 40 American Red Cross lifeguards and provided 22 staff members with first aid, CPR, and AED training
- Operated as home facility to five local high schools, hosting 10 swim meets, and five private swim clubs

AQUATIC PARK LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510203-							
33140	Federal Operating Grants	\$ -	\$ 286,353	\$ -	\$ -	\$ -	\$ -
34110	Admissions Fees	63,304	(158)	-	-	-	-
34150	Aquatic Park Fees						
	Open Swim	305,434	50	300,000	300,000	300,000	300,000
	Lessons	184,731	122	250,000	238,000	238,000	238,000
	Aqua Cross	89,493	29,112	60,000	45,000	45,000	45,000
	Lap Swim	-	-	-	40,000	40,000	40,000
34230	Concessions	13,245	-	1,500	-	-	-
34440	Park and Recreation Fees	42,509	21,953	100,000	110,000	110,000	110,000
34530	Retail Sales	18,710	701	20,000	15,000	15,000	15,000
34610	User Fees						
	Passes	30,816	(190)	20,000	32,000	32,000	32,000
	Climbing Wall	8,559	-	1,000	500	500	500
	Lockers	16,906	(8)	2,500	600	600	600
	Tubes	-	-	2,500	-	-	-
38110	Contributions & Donations	8,000	-	8,000	8,000	8,000	8,000
Total Resources		\$ 781,707	\$ 337,935	\$ 765,500	\$ 789,100	\$ 789,100	\$ 789,100

AQUATIC PARK LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510203-							
42030	Banking & Merchant Fees	\$ 14,976	\$ 1,680	\$ 17,000	\$ 15,000	\$ 15,000	\$ 15,000
42110	Fees - Permits	3,528	1,991	4,000	4,000	4,000	4,000
42150	Insurance - Liability	32,104	29,605	29,605	15,570	15,570	15,570
42210	Miscellaneous Expenses	3,316	-	8,000	-	-	-
42220	Office Supplies	892	570	2,000	1,500	1,500	1,500
42240	Postage/Shipping	179	1	300	200	200	200
42250	Printing & Copies	552	3,429	1,000	1,000	1,000	1,000
42270	Publications & Subscriptions	-	30	60	-	-	-
42310	Telephone & Internet	15,122	13,618	15,840	17,800	17,800	17,800
42320	Training & Development	1,206	839	1,452	2,500	2,500	2,500
42330	Transportation - Mileage	304	50	1,500	1,150	1,150	1,150
42360	Travel - Per Diem	1,886	-	-	4,060	4,060	4,060
42390	Utilities	4,691	5,215	-	-	-	-
42400	Utilities - Electricity	82,920	52,833	-	-	-	-
42410	Utilities - Gas	56,424	34,098	-	-	-	-
42420	Utilities - Sewer	45,996	46,779	-	-	-	-
42430	Utilities - Water	26,487	8,314	-	-	-	-
42440	Uniforms/Clothing Expense	2,070	138	3,500	3,500	3,500	3,500
43100	Professional Services	72,519	77,790	2,000	3,500	3,500	3,500
43160	Contract Employees	1,206,529	832,541	1,610,787	1,563,112	1,563,112	1,563,112
43290	Preemployment Services	917	793	2,000	2,000	2,000	2,000
44110	Chemicals	31,833	8,248	43,000	42,000	42,000	42,000
44120	Computer < \$5K	-	166	1,500	1,000	1,000	1,000
44130	Cost of Goods Sold	16,859	567	15,000	10,000	10,000	10,000
44140	Equipment & Furnishings < \$5K	3,004	-	3,000	8,000	8,000	8,000
44170	Hospitality/Event Supplies	36,678	-	-	-	-	-
44240	Program Materials & Supplies	1,994	2,880	6,000	6,000	6,000	6,000
44260	Safety Equipment & Supplies	5,771	8,926	7,000	5,000	5,000	5,000
45120	Building Maintenance	70,647	42,284	-	-	-	-
45160	Equipment Maintenance	903	2,706	2,000	-	-	-
46120	Leases - Software (Saas)	13,889	8,483	14,000	14,000	14,000	14,000
47100	Allocated Costs - County General Fund	32,991	30,871	20,858	23,440	23,440	23,440
47140	Allocated Costs - Information Services	29,737	29,423	25,232	25,850	25,850	25,850
47150	Allocated Costs - PGA	2,066	2,066	2,969	2,070	2,070	2,070
47160	Allocated Costs - Records Management	468	434	310	350	350	350
47170	Allocated Costs - HR	16,372	14,794	9,884	16,210	16,210	16,210
47180	Allocated Costs - County Admin	1,650	1,650	2,371	1,650	1,650	1,650
Total Requirements		\$ 1,837,480	\$ 1,263,811	\$ 1,852,168	\$ 1,790,462	\$ 1,790,462	\$ 1,790,462
Total Resources		\$ 781,707	\$ 337,935	765,500	\$ 789,100	\$ 789,100	\$ 789,100

*FY21-22 ARPA funding of \$3,263,443 is shown in Contracted Services expense categories in Recreation, Sports, and Aquatic Park

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	Request
National Recreation and Park Association conference - (1/2 attendee)	1,350
Oregon Recreation and Park Association conference - (3 attendees)	4,860
Certified Pool Operator course	600
Other staff trainings	400
Mileage	500
Total Budget Request for Activity	7,710



PROGRAMS & COMMUNITY CENTERS



Sports

The NCPRD Programs & Community Center program Sports provides a wide array of sports opportunities directly and in partnership with other providers to enhance personal health and the quality of life for all residents of the District.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of programs offered	100	125	25.0%
# of volunteers	288	325	12.8%
# of youth programs	90	100	11.1%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Increase to Personnel Services – realigned organizational chart, updated positions

Decrease to Materials & Services – reductions to computer and program supplies

Decrease to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Build ongoing relationships with liaisons and groups within the North Clackamas School District’s Black, Indigenous and People of Color (BIPOC) community

Recruit and retain reliable and dedicated year-round part-time staff to cover projected programming increases at the Concord School Property

Partner with NCPRD Recreation and external partners to increase sports and recreational programming at the Concord School Property

HIGHLIGHTS OF FY 21-22

- Provided 53 Summer Camps, serving 1,362 youth
- Programmed for Youth Leagues, serving 1,844 youth
- Coordinated three Softball Leagues, serving over 900 adults

SPORTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510204-							
33140	Federal Operating Grants	\$ -	\$ 498,095	\$ -	\$ -	\$ -	\$ -
34110	Admissions Fees	334,653	239,897	350,000	447,640	447,640	447,640
34230	Concessions	19,330	-	-	10,000	10,000	10,000
34440	Park and Recreation Fees	117,920	90,091	50,000	45,000	45,000	45,000
Total Resources		\$ 471,903	\$ 828,083	\$ 400,000	\$ 502,640	\$ 502,640	\$ 502,640

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5102-510204-							
42030	Banking & Merchant Fees	\$ 7,528	\$ 2,869	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
42150	Insurance - Liability	7,912	7,136	7,136	9,260	9,260	9,260
42220	Office Supplies	2,786	1,603	3,000	3,000	3,000	3,000
42250	Printing & Copies	1,953	5,624	5,000	5,000	5,000	5,000
42270	Publications & Subscriptions	-	30	60	-	-	-
42310	Telephone & Internet	11,062	11,755	12,040	12,000	12,000	12,000
42320	Training & Development	3,195	1,774	1,495	1,800	1,800	1,800
42330	Transportation - Mileage	2,875	277	3,500	4,200	4,200	4,200
42360	Travel - Per Diem	-	-	-	5,050	5,050	5,050
42390	Utilities	10,032	3,883	-	-	-	-
42400	Utilities - Electricity	32,603	29,048	-	-	-	-
42410	Utilities - Gas	832	176	-	-	-	-
42420	Utilities - Sewer	11,357	11,750	-	-	-	-
42430	Utilities - Water	4,607	7,326	-	-	-	-
42440	Uniforms/Clothing Expense	5,595	-	3,000	3,000	3,000	3,000
43160	Contract Employees	800,884	700,164	956,762	1,087,088	1,087,088	1,087,088
43280	Other Contracted Services	69,787	14,540	90,500	102,000	102,000	102,000
43290	Preemployment Services	-	-	-	1,000	1,000	1,000
44120	Computer < \$5K	7,387	5,664	8,400	-	-	-
44140	Equipment & Furnishings < \$5K	2,163	1,853	3,000	-	-	-
44150	Fuel	-	-	-	1,200	1,200	1,200
44240	Program Materials & Supplies	93,595	36,608	109,500	77,500	77,500	77,500
44250	Shop Supplies	16,022	15,294	-	-	-	-
45120	Building Maintenance	7,590	2,275	-	-	-	-
45260	Vehicle Repair & Maintenance	-	-	-	500	500	500
46120	Leases - Software (Saas)	5,017	7,355	8,600	9,300	9,300	9,300
46200	Leases - Vehicle Rental	5,255	4,828	6,000	4,600	4,600	4,600
47100	Allocated Costs - County General Fund	18,313	17,664	20,858	16,180	16,180	16,180
47140	Allocated Costs - Information Services	27,449	27,160	25,232	23,860	23,860	23,860
47150	Allocated Costs - PGA	2,066	2,066	2,969	2,070	2,070	2,070
47160	Allocated Costs - Records Management	285	275	310	240	240	240
47170	Allocated Costs - HR	9,799	9,182	9,884	9,640	9,640	9,640
47180	Allocated Costs - County Admin	1,650	1,650	2,371	1,650	1,650	1,650
Total Requirements		\$ 1,169,599	\$ 929,826	\$ 1,289,617	\$ 1,390,138	\$ 1,390,138	\$ 1,390,138
Total Resources		\$ 471,903	\$ 828,083	400,000	\$ 502,640	\$ 502,640	\$ 502,640

*FY21-22 ARPA funding of \$3,263,443 is shown in Contracted Services expense categories in Recreation, Sports, and Aquatic Park

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
National Recreation and Park Association conference - (1 attending)	2,690
Oregon Recreation and Park Association conference - (3 attendees)	4,860
Mileage	3,500
Total Budget Request for Activity	11,050
Other Contracted Services (43280)	
<i>Officials/Referees - Adult Programs</i>	
Leagues	42,000
Tournaments	1,000
<i>Officials/Referees - Youth Programs</i>	
Hoopers Basketball	38,000
Sideout Volleyball	5,000
Fastpitch Tournaments	4,000
Program Coordination	1,000
Programming at Concord Property	2,000
Tennis Camp	4,000
League Association/Tournament Fees	1,000
Positive Coaches Alliance	2,500
USA/ASA	1,500
Total Budget Request for Activity	102,000
Program Materials & Supplies (44240)	
Facility and field equipment and supplies - Hood View Park	4,000
Adult Programs	6,000
<i>Youth Programs</i>	
Camps	16,000
Cheer Starz	5,000
Hoopers Basketball	28,000
Sideout Volleyball	5,000
PTF Football	3,500
Fastpitch Tournaments	2,500
Staff recruitment and background checks	5,000
First Aid training and supplies	2,500
Total Budget Request for Activity	77,500



OLDER ADULT SERVICES

Social Services

The NCPRD Older Adult Services program Social Services provides coordinated educational and social service programming to the communities' older adults and persons with disabilities; assisting them in remaining independent and helping them thrive in their later years. These services are mostly based in the Milwaukie Community Center with outreach services into the community.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of clients with active case management	550	550	0.0%
# of healthy aging seminars/workshops	25	40	60.0%
# of clients served in clinics and groups	7	10	42.9%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Increase to Personnel Services – adjusted split of staff hours throughout division

Increase to Materials & Services – adjustments to equipment maintenance & uniform expenses

Increase to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Provide a wide range of social services programming, with an emphasis on memory programming and caregiver support

Increase Healthy Living seminars with a focus on health and education

Expand reach of resources to older adults in the District with information and referrals, and case management for some of the communities' most vulnerable citizens

HIGHLIGHTS OF FY 21-22

- Conducted required home visits to over 500 of the Meals on Wheels recipients
- Offered in person foot care and the senior law program, with additional safety measures during the pandemic
- Provided the communities' family caregivers with Powerful Tools for Caregivers, Caregivers Support Group and A Place at the Center Respite Program

SOCIAL SERVICES LINE ITEM DETAIL

Resources

Object		Actual	Actual	Budget	Proposed	Approved	Adopted
Code	Item	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
Cost Center 213-51-5103-510302-							
33140	Federal Operating Grants	\$ -	\$ 122,768	\$ -	\$ -	\$ -	\$ -
33170	Program Income	5,161	-	2,000	3,500	3,500	3,500
34200	Charges for Services to Other Gov	82,893	55,547	55,000	53,000	53,000	53,000
34430	Miscellaneous Fees	341	1,802	500	-	-	-
34440	Park and Recreation Fees	46,360	1,773	-	-	-	-
38110	Contributions & Donations	16,701	9,150	7,000	10,000	10,000	10,000
39110	Transfers In From Other Funds	-	3,800	-	-	-	-
Total Resources		\$ 151,456	\$ 194,840	\$ 64,500	\$ 66,500	\$ 66,500	\$ 66,500

Requirements

Object		Actual	Actual	Budget	Proposed	Approved	Adopted
Code	Item	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
Cost Center 213-51-5103-510302-							
42030	Banking & Merchant Fees	\$ 1,252	\$ 1,015	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
42150	Insurance - Liability	6,447	6,056	6,056	2,940	2,940	2,940
42220	Office Supplies	3,869	3,420	1,500	2,000	2,000	2,000
42240	Postage/Shipping	45	1	50	50	50	50
42270	Publications & Subscriptions	225	-	-	-	-	-
42310	Telephone & Internet	11,400	11,937	6,170	14,560	14,560	14,560
42320	Training & Development	46	30	1,000	500	500	500
42330	Transportation - Mileage	1,203	440	1,500	1,000	1,000	1,000
42360	Travel - Per Diem	-	-	-	-	-	-
42390	Utilities	4,128	2,687	-	-	-	-
42400	Utilities - Electricity	20,297	14,273	-	-	-	-
42410	Utilities - Gas	4,798	5,687	-	-	-	-
42420	Utilities - Sewer	6,154	6,242	-	-	-	-
42430	Utilities - Water	4,122	4,577	-	-	-	-
42440	Uniform/Clothing Expense	1,652	-	900	1,000	1,000	1,000
43160	Contract Employees	650,582	561,870	312,822	614,574	614,574	614,574
43220	Janitorial Services	2,043	21,039	-	-	-	-
43290	Preemployment Services	-	-	-	-	-	-
44100	Supplies	412	58	600	-	-	-
44120	Computer < \$5K	3,060	3,226	6,450	6,820	6,820	6,820
44140	Equipment & Furnishings < \$5K	3,234	-	2,000	2,000	2,000	2,000
44170	Hospitality/Event Supplies	-	965	2,600	2,000	2,000	2,000
44240	Program Materials & Supplies	1,242	-	1,000	1,200	1,200	1,200
45120	Building Maintenance	10,102	28,190	-	-	-	-
45160	Equipment Maintenance	266	2,767	-	900	900	900
47100	Allocated Costs - County General Fund	10,667	10,677	9,240	4,810	4,810	4,810
47140	Allocated Costs - Information Services	22,874	22,633	11,775	19,890	19,890	19,890
47150	Allocated Costs - PGA	2,066	2,066	1,316	2,070	2,070	2,070
47160	Allocated Costs - Records Management	150	150	137	70	70	70
47170	Allocated Costs - HR	6,170	5,995	4,378	3,060	3,060	3,060
47180	Allocated Costs - County Admin	1,649	1,649	1,051	1,650	1,650	1,650
Total Requirements		\$ 780,155	\$ 717,650	\$ 371,045	\$ 682,094	\$ 682,094	\$ 682,094
Total Resources		\$ 151,456	\$ 194,840	\$ 64,500	\$ 66,500	\$ 66,500	\$ 66,500

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	Request
Alzheimer McGinty Conference - Two Attending	100
Other staff trainings	400
Mileage	1,000
Total Budget Request for Activity	1,500



OLDER ADULT SERVICES



Nutrition

The NCPRD Older Adult Services program Nutrition Services coordinates and manages nutrition services for older adults and people with disabilities living in North Clackamas County to assist them in remaining healthy and independent.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of meals on wheels served	70,000	65,000	-7.1%
# of unduplicated clients served	500	450	-10.0%
# of congregate meals served	3,000	5,000	66.7%
# of new volunteers placed	30	35	16.7%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Decrease to Personnel Services – adjusted split of staff hours throughout division

Increase to Materials & Services – adjustments to computer equipment, food & program supplies

Decrease to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

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

Provide both a daily congregate meal and café style dining choices to Milwaukie Community Center patrons

Utilize a full range of kitchen, dining, and delivery volunteers to keep staffing costs down and to provide volunteer opportunities to the community

Highlights of FY 21-22

- Continued to provide Meals on Wheels meals at near record numbers
- Re started in house congregate dining and Pete's Café, with numbers of diners consistently increasing during the year
- Received strong financial support from the community, with donations and contributions totaling over \$130,000

NUTRITION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5103-510303-							
30110	Restricted Beginning Fund Balance	\$ 308,916	\$ 435,363	\$ -	\$ -	\$ -	\$ -
33140	Federal Operating Grants	-	119,945	-	-	-	-
33160	Local Operating Grants	86,214	93,751	65,000	90,000	90,000	90,000
34200	Charges for Services to Other Gov	273,127	288,948	190,000	230,000	230,000	230,000
34430	Miscellaneous Fees	2,500	-	-	-	-	-
36110	Interest Income	10,748	4,679	-	-	-	-
38110	Contributions & Donations	146,377	141,943	122,000	135,000	135,000	135,000
39110	Transfers In From Other Funds	200,000	230,000	-	-	-	-
Total Resources		\$ 1,027,882	\$ 1,314,629	\$ 377,000	\$ 455,000	\$ 455,000	\$ 455,000

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5103-510303-							
42080	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42150	Insurance - Liability	3,156	2,843	2,843	5,130	5,130	5,130
42240	Postage/Shipping	60	79	50	-	-	-
42250	Printing & Copies	-	-	500	500	500	500
42310	Telephone & Internet	525	510	525	530	530	530
42320	Training & Development	209	-	200	200	200	200
43160	Contract Employees	363,323	454,302	537,976	400,420	400,420	400,420
44120	Computer < \$5K	-	-	-	4,550	4,550	4,550
44160	Food (Jail, Housing, Senior Centers)	103,873	112,050	110,000	117,700	117,700	117,700
44170	Hospitality/Event Supplies	8,866	3,075	10,000	10,000	10,000	10,000
44240	Program Materials & Supplies	17,594	26,779	20,000	24,600	24,600	24,600
44280	Small Tools & Equipment < \$5K (Nutrition)	9,268	4,759	6,000	7,000	7,000	7,000
44290	Software (Owned) < \$5K	-	-	-	2,200	2,200	2,200
45160	Equipment Maintenance	-	-	-	-	-	-
47100	Allocated Costs - County General Fund	7,333	7,503	9,240	8,980	8,980	8,980
47140	Allocated Costs - Information Services	6,863	6,790	11,775	3,980	3,980	3,980
47150	Allocated Costs - PGA	2,066	2,066	1,315	2,060	2,060	2,060
47160	Allocated Costs - Records Management	113	116	137	130	130	130
47170	Allocated Costs - HR	4,351	4,476	4,378	5,350	5,350	5,350
47180	Allocated Costs - County Admin	1,650	1,650	1,051	1,650	1,650	1,650
47750	Transfers To Other Funds	-	3,600	-	-	-	-
Total Requirements		\$ 529,250	\$ 630,599	\$ 715,990	\$ 594,980	\$ 594,980	\$ 594,980
Total Resources		\$ 1,027,882	\$ 1,314,629	\$ 377,000	\$ 455,000	\$ 455,000	\$ 455,000

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	Request
Other staff trainings	200
Total Budget Request for Activity	200



OLDER ADULT SERVICES



Transportation

The NCPRD Older Adult Services program Transportation provides coordinated transportation to the communities' older adults and persons with disabilities; assisting them in remaining independent and helping them thrive in their later years.

STATISTICAL MEASUREMENT

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of rides provided	4,200	6,000	42.9%
# of unduplicated riders	220	300	36.4%
# of recreational travel trips	5	20	300.0%

SIGNIFICANT CHANGES TO FY 22-23 BUDGET

Decrease to Personnel Services – adjusted split of staff hours throughout division

Decrease to Materials & Services – adjustments to equipment maintenance, other contracted services

Decrease to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Provide door-to-door transportation services to all eligible residents to and from the Milwaukie Community Center or grocery store, regardless of their ability to pay

Continue to expand the Travel Program as a revenue positive program

Highlights of FY 21-22

- Resumed bus services; transporting seniors to the Milwaukie Community Center and grocery stores
- Hired a new Transportation Coordinator, following the retirement of a long tenured employee
- Upgraded the bus fleet with cameras and vehicle telematics for added safety

TRANSPORTATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5103-510304-							
33140	Federal Operating Grants	\$ 2,628	\$ 6,497	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	9,046	1,917	9,400	9,400	9,400	9,400
33170	Program Income	4,869	-	5,000	5,000	5,000	5,000
34200	Charges for Services to Other Gov	53,428	-	50,000	60,000	60,000	60,000
34510	Registration Fees - Transportation	11,129	(177)	10,000	3,500	3,500	3,500
38110	Contributions & Donations	2,500	-	5,000	5,000	5,000	5,000
Total Resources		\$ 83,600	\$ 8,236	\$ 79,400	\$ 82,900	\$ 82,900	\$ 82,900

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5103-510304-							
42110	Fees - Permits (Transportation)	\$ 371	\$ 427	\$ 600	\$ 600	\$ 600	\$ 600
42150	Insurance - Liability	2,460	2,199	2,199	1,820	1,820	1,820
42310	Telephone & Internet	678	760	800	800	800	800
42320	Training & Development	557	153	800	800	800	800
43160	Contract Employees	109,439	54,930	191,468	108,607	108,607	108,607
43280	Other Contracted Services	4,530	-	5,000	2,000	2,000	2,000
44150	Fuel	-	-	-	10,000	10,000	10,000
44170	Hospitality/Event Supplies	-	-	250	250	250	250
45160	Equipment Maintenance	11,335	5,101	13,000	-	-	-
45260	Vehicle Repair & Maintenance - Transportation	7,408	553	13,000	13,000	13,000	13,000
47100	Allocated Costs - County General Fund	2,492	2,263	4,619	2,980	2,980	2,980
47140	Allocated Costs - Information Services	2,288	2,263	5,888	1,990	1,990	1,990
47150	Allocated Costs - PGA	2,066	2,066	1,315	2,060	2,060	2,060
47160	Allocated Costs - Records Management	38	34	69	50	50	50
47170	Allocated Costs - HR	1,557	1,348	2,190	1,900	1,900	1,900
47180	Allocated Costs - County Admin	1,650	1,650	1,049	1,650	1,650	1,650
47750	Transfers To Other Funds	-	200	-	-	-	-
Total Requirements		\$ 146,869	\$ 73,947	\$ 242,247	\$ 148,507	\$ 148,507	\$ 148,507
Total Resources		\$ 83,600	\$ 8,236	\$ 79,400	\$ 82,900	\$ 82,900	\$ 82,900

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	Request
Required driver medical checks and drug screenings	800
Total Budget Request for Activity	800



PARKS, TRAILS & NATURAL AREAS



Parks & Facility Maintenance

The NCPRD Parks & Facilities Maintenance program provides management, maintenance, and ongoing stewardship services to NCPRD residents, visitors, and internal divisions to provide safe, clean, accessible and well maintained parks and facilities both now and into the future.

STASTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of playgrounds inspected	36	36	0.0%
# of developed acres maintained	120	120	0.0%
# of work orders received	175	180	2.9%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Increase to Personnel Services – added 1 FTE Building Maintenance Assistant

Increase to Materials & Services – increased utility expenses, added maintenance for Concord School Property

Increase to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Continue to transition gas-powered 2-cycle equipment to electric

Update work order system to fully paperless

Complete Capital Repair & Replacement projects included in FY 22-23 budget

Highlights of
FY 21-22

- Monitored, assessed, inspected and repaired 36 playgrounds districtwide
- Implemented a hazard tree mitigation program to identify and mitigate tree risks districtwide, in partnership with NCPRD Natural Areas and in house arborist
- Replaced North Clackamas ballfield shade and foul ball canopies

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5104-510402-							
33140	Federal Operating Grants	\$ -	\$ 138,617	\$ -	\$ -	\$ -	\$ -
33150	State Operating Grants	4,750	4,750	4,750	4,750	4,750	4,750
34430	Miscellaneous Fees	6,668	454	5,000	-	-	-
34440	Park and Recreation Fees	-	-	-	5,000	5,000	5,000
38110	Contributions & Donations	8,000	-	-	-	-	-
38150	Rent & Lease Income	121,549	127,718	134,010	143,850	143,850	143,850
39110	Transfers In From Other Funds	1,577	1,857	16,150	39,120	39,120	39,120
Total Resources		\$ 142,544	\$ 273,396	\$ 159,910	\$ 192,720	\$ 192,720	\$ 192,720

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5104-510402-							
42110	Fees - Permits	\$ 512	\$ 603	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
	Older Adult Services	-	-	700	700	700	700
42150	Insurance - Liability	8,560	7,662	7,662	12,030	12,030	12,030
42220	Office Supplies	256	417	1,000	1,500	1,500	1,500
42250	Printing & Copies	131	-	150	150	150	150
42270	Publications & Subscriptions	70	60	110	60	60	60
42310	Telephone & Internet	9,592	10,399	12,900	10,660	10,660	10,660
42320	Training & Development	2,683	3,032	4,500	7,360	7,360	7,360
42330	Transportation - Mileage	2	-	350	550	550	550
42360	Travel - Per Diem	-	-	-	1,000	1,000	1,000
42390	Utilities	20,907	19,205	22,211	21,420	21,420	21,420
	Aquatic Park	-	-	6,953	5,670	5,670	5,670
	Milwaukie Community Center	-	-	4,244	3,710	3,710	3,710
	Concord Community Center	-	-	-	1,060	1,060	1,060
	Hood View Park	-	-	7,000	-	-	-
42400	Utilities - Electricity	24,310	24,998	47,825	41,550	41,550	41,550
	Aquatic Park	-	-	109,800	93,600	93,600	93,600
	Milwaukie Community Center	-	-	21,939	16,640	16,640	16,640
	Concord Community Center	-	-	-	12,110	12,110	12,110
	Hood View Park	-	-	30,000	-	-	-
42410	Utilities - Gas	15,495	17,146	20,930	12,910	12,910	12,910
	Aquatic Park	-	-	79,104	70,850	70,850	70,850
	Milwaukie Community Center	-	-	6,695	6,000	6,000	6,000
	Concord Community Center	-	-	-	22,370	22,370	22,370
	Hood View Park	-	-	600	-	-	-
42420	Utilities - Sewer	23,781	23,965	27,409	16,470	16,470	16,470
	Aquatic Park	-	-	56,650	13,000	13,000	13,000
	Milwaukie Community Center	-	-	7,004	5,600	5,600	5,600
	Concord Community Center	-	-	-	13,180	13,180	13,180
	Hood View Park	-	-	6,000	-	-	-
42430	Utilities - Water	114,196	109,979	102,795	113,110	113,110	113,110
	Aquatic Park	-	-	29,355	55,830	55,830	55,830
	Milwaukie Community Center	-	-	4,532	8,120	8,120	8,120
	Concord Community Center	-	-	-	10,160	10,160	10,160
	Hood View Park	-	-	5,000	-	-	-
42440	Uniforms/Clothing Expense	374	3,332	3,500	3,500	3,500	3,500

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL *continued*

Requirements *continued*

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5104-510402-							
43160	Contract Employees	1,034,543	1,033,376	1,252,560	1,387,158	1,387,158	1,387,158
43220	Janitorial Services	105,565	-	-	-	-	-
43230	Lab Services - Recreation (Aquatic Park)	-	-	125	-	-	-
43280	Other Contracted Services	-	113,587	151,378	158,850	158,850	158,850
	Aquatic Park	-	-	113,400	115,680	115,680	115,680
	Milwaukie Community Center	-	-	50,293	51,030	51,030	51,030
	Sports Services	-	-	9,800	9,800	9,800	9,800
	Concord Community Center	-	-	-	45,000	45,000	45,000
43290	Preemployment Services	1,005	408	2,200	2,200	2,200	2,200
44110	Chemicals	2,466	2,586	8,100	-	-	-
44120	Computer < \$5K	3,060	3,160	5,000	3,500	3,500	3,500
44140	Equipment & Furnishings < \$5K	732	779	1,000	1,550	1,550	1,550
44150	Fuel	16,937	18,488	31,200	26,200	26,200	26,200
44250	Shop Supplies	50,319	36,465	57,600	62,300	62,300	62,300
	Aquatic Park	-	-	48,175	60,000	60,000	60,000
	Milwaukie Community Center	-	-	6,000	7,000	7,000	7,000
	Sports Services	-	-	16,700	16,700	16,700	16,700
	Concord Community Center	-	-	-	25,000	25,000	25,000
44260	Safety Equipment & Supplies	1,598	70	1,400	1,400	1,400	1,400
44270	Signage	5,823	1,598	4,250	6,250	6,250	6,250
44280	Small Tools & Equipment < \$5K	10,489	8,271	17,300	14,300	14,300	14,300
	Aquatic Park	-	-	5,000	5,000	5,000	5,000
	Milwaukie Community Center	-	-	1,200	5,000	5,000	5,000
45120	Building Maintenance	43,603	4,183	8,550	10,000	10,000	10,000
	Aquatic Park	-	-	10,000	10,000	10,000	10,000
	Milwaukie Community Center	-	-	10,300	10,300	10,300	10,300
	Concord Community Center	-	-	-	27,700	27,700	27,700
45160	Equipment Maintenance	23,049	13,649	23,000	20,000	20,000	20,000
45200	Park Maintenance	3,016	4,891	6,500	6,000	6,000	6,000
46150	Leases - Office	67,593	69,214	71,505	72,980	72,980	72,980
47100	Allocated Costs - County General Fund	23,573	24,064	21,018	32,520	32,520	32,520
47140	Allocated Costs - Information Services	11,438	11,316	11,775	9,940	9,940	9,940
47150	Allocated Costs - PGA	2,066	2,066	2,565	2,070	2,070	2,070
47160	Allocated Costs - Records Management	367	375	312	490	490	490
47170	Allocated Costs - HR	12,183	12,178	9,960	12,530	12,530	12,530
47180	Allocated Costs - County Admin	1,650	1,650	2,048	1,650	1,650	1,650
47250	Pass Thru Payments -Local Govt & Other Agencies	-	-	1,000	-	-	-
Total Requirements		\$ 1,641,944	\$ 1,583,170	\$ 2,590,432	\$ 2,803,268	\$ 2,803,268	\$ 2,803,268
Total Resources		\$ 142,544	\$ 273,396	159,910	\$ 192,720	\$ 192,720	\$ 192,720

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Publications and Subscriptions (42270)	
Costco Membership	60
Total Budget Request for Activity	60
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
National Parks and Recreation Association Conference (1 attendee)	2,690
Oregon Recreation and Park Association conference - (1 attendees)	1,620
Pesticide Core credit classes and license renewal - (10 attendees)	1,400
National Playground Safety Inspections (NPSI) training and certification	800
International Society of Arboriculture (ISA Arborist) training and certification	800
Backflow testing training and certification - (2 attendees)	1,250
Mileage	350
Total Budget Request for Activity	8,910
Other Contracted Services (43280)	
<i>District-wide</i>	
Alarm monitoring- District-wide	10,000
Annual elevator servicing and repair with Willamette Elevator - Concord	1,200
Barrier relocation - Trolley Trail	3,500
Brush removal services - District-wide	5,000
Building controls systems	3,600
Building janitorial services	5,000
Building maintenance contracts - Clackamas & Concord	47,720
Concord Property contracts and services	45,000
Dock services and debris management with High View Construction - Milwaukie Bay Park	8,800
Dry toilet services	11,000
Electrical & plumbing	9,000
Field aeration services - Pfeifer Park	8,410
Fire extinguisher services - District-wide	2,000
Fire sprinkler systems - Concord and Clackamas	6,920
Geese management - Milwaukie Bay Park	18,200
Ground sweeping - District parks & Aquatic Park	2,500
Paving and concrete repairs	5,000
Repair services for automatic gate	1,000
Tree trimming & removal of hazardous trees	10,000
<i>Milwaukie Center</i>	
Building Security Alarms	720
HVAC Servicing - Enviser	25,310
Janitorial and floor care services	25,000
<i>Aquatic Park</i>	
Alarm monitoring	2,500
Building controls systems	2,000
Carpet cleaning and pest control	2,700
Inspections - fire & other	2,700

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS *continued*

Other Contracted Services (43280) *continued*

Pool maintenance and equipment	94,780
UV maintenance	4,500
Window cleaning	6,500
<i>Sports</i>	
Field maintenance - North Clackamas Park	9,800
Total Budget Request for Activity	380,360



PARKS, TRAILS & NATURAL AREAS



Trails & Natural Areas

The NCPRD Trails & Natural Areas program provides planning, management, and ongoing stewardship services to District residents, visitors, and internal divisions to provide safe, clean, accessible, and well-maintained Trails and Natural Areas now and into the future.

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# of miles of soft surface trails maintained	4	4	0.0%
# of acres of Natural Areas maintained	105	105	0.0%
# of acres of WES Natural Area maintained	109	109	0.0%

SIGNIFICANT CHANGES TO FY 22-23 BUDGET

Increase to Personnel Services – increases in COLA, fringe benefits

Increase to Materials & Services – slight overall increase to supply expenses

Decrease to Allocated Charges – costs fluctuate annually with use

GOALS FOR FY 22-23

Improve habitat conditions of Natural Area sites, including pollinator habitats

Improve accessibility of Natural Area sites

Collaborate with key partners to improve habitat conditions and accessibility of Natural Area sites

Highlights of FY 21-22

- Partnered with North Clackamas Watershed Council to perform restoration work at North Clackamas Park and Hull Swanson property
- Implemented property boundary assessment, delineation and prioritization of work in partnership with NCRPD Parks & Facility Maintenance
- Updated the WES NCPRD Agreement in FY 20 21 which added additional sites in FY 21 22

NATURAL AREAS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5104-510403-							
33140	Federal Operating Grants	\$ -	\$ 15,005	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	87,000	102,476	119,900	124,500	124,500	124,500
39110	Transfers In From Other Funds	31,693	1,500	10,639	45,360	45,360	45,360
Total Resources		\$118,693	\$118,981	\$130,539	\$169,860	\$169,860	\$169,860

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5104-510403-							
42110	Fees - Permits	\$ 122	\$ 50	\$ 250	\$ 250	\$ 250	\$ 250
42150	Insurance - Liability	1,455	1,558	1,443	3,640	3,640	3,640
42220	Office Supplies	40	353	350	350	350	350
42270	Publications & Subscriptions	1,145	1,154	1,125	1,130	1,130	1,130
42310	Telephone & Internet	1,804	2,273	2,805	3,070	3,070	3,070
42320	Training & Development	1,239	731	1,750	3,380	3,380	3,380
42330	Transportation - Mileage	437	364	1,100	1,500	1,500	1,500
42360	Travel - Per Diem	-	-	-	860	860	860
42390	Utilities	157	274	-	750	750	750
42440	Uniforms/Clothing Expense		290	500	700	700	700
43100	Professional Services	9,455	5,000	50,000	50,000	50,000	50,000
43160	Contract Employees	302,181	319,284	375,462	398,517	398,517	398,517
43280	Other Contracted Services	49,573	57,338	71,000	72,000	72,000	72,000
44120	Computer < \$5K	811	1,756	3,250	1,000	1,000	1,000
44140	Equipment & Furnishings < \$5K	284	569	600	600	600	600
44150	Fuel	1,988	2,319	3,000	2,500	2,500	2,500
44170	Hospitality/Event Supplies	531	-	700	700	700	700
44240	Program Materials & Supplies	-	-	-	17,000	17,000	17,000
44250	Shop Supplies	9,979	18,771	24,000	-	-	-
44260	Safety Equipment & Supplies	50	-	300	300	300	300
44270	Signage	556	690	2,000	2,000	2,000	2,000
44280	Small Tools & Equipment < \$5K	-	667	-	2,000	2,000	2,000
45160	Equipment Maintenance	-	1,822	1,500	2,000	2,000	2,000
46150	Leases - Office	22,531	23,071	23,835	24,330	24,330	24,330
47100	Allocated Costs - County General Fund	5,469	6,209	9,008	7,470	7,470	7,470
47140	Allocated Costs - Information Services	9,150	6,790	5,047	5,960	5,960	5,960
47150	Allocated Costs - PGA	2,066	2,066	2,564	2,070	2,070	2,070
47160	Allocated Costs - Records Management	84	96	134	110	110	110
47170	Allocated Costs - HR	3,073	3,455	4,268	3,790	3,790	3,790
47180	Allocated Costs - County Admin	1,650	1,650	2,047	1,650	1,650	1,650
47530	Payments to Sub-Recipient - Non Federal	-	25,558	-	-	-	-
Total Requirements		\$425,830	\$484,160	\$588,038	\$609,627	\$609,627	\$609,627
Total Resources		\$118,693	\$118,981	130,539	\$169,860	\$169,860	\$169,860

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Publications and Subscriptions (42270)	
Cooperative Weed Management Area membership dues	750
Natural Areas Association membership	380
Total Budget Request for Activity	1,130
Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
Oregon Recreation and Park Association conference - (2 attendees)	3,240
Pesticide Core credit classes and license renewal - (3 attendees)	600
GIS Training	250
Trails Symposium - International Trails	350
Urban Ecosystem Research Consortium - Two Attending	100
Hiring announcements	100
Mileage	1,100
Total Budget Request for Activity	5,740
Professional Services (43100)	
Natural Area Technical Services - surveys, wetland delineations	9,000
Natural Area Technical Services - education	5,000
Natural Area Technical Services - grant & partnership activities	5,000
Natural Area Technical Services	2,000
WES-RiverHealth Grant Funded Services	29,000
Total Budget Request for Activity	50,000
Other Contracted Services (43280)	
<i>District-wide</i>	
Biohazardous waste cleanup	5,000
Biohazardous waste cleanup - WES IGA	15,000
Dry toilet services	2,000
Invasive control - planting and plant maintenance	20,000
Natural Areas technical services	5,000
Tree trimming & removal of hazardous trees	15,000
WES Project - invasive control, planting and plant maintenance	10,000
Total Budget Request for Activity	72,000
Small Tools & Equipment < \$5K (44280)	
WES Funded Supplies and Materials	1,000
Supplies & Materials	1,000
Total Budget Request for Activity	2,000



PLANNING & DEVELOPMENT



Planning

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

STATISTICAL MEASUREMENTS

Measure	FY 21-22 Projected	FY 22-23 Projected	% change
# planning project phases completed	3	3.3	10.0%
# of community engagement sessions	15	17	13.3%
# of new funding/development partnerships pursued	2	3	50.0%

SIGNIFIGANT CHANGES TO FY 22-23 BUDGET

Increase to Materials & Services – increased Professional Services & community engagement needs

Decrease to Allocated Costs – charges fluctuate annually with use

GOALS FOR FY 22-23

Achieve full staffing of the Division

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

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

HIGHLIGHTS OF FY 21-22

- Received approval of Land & Water Conservation Fund award for Milwaukie Bay Park project
- Initiated update to the System Development Charges methodology, in parallel with an update to the Capital Improvement Plan
- Launched design development and construction documents phase of work for Milwaukie Bay Park

PLANNING LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5105-510502-							
33140	Federal Operating Grant	\$ -	\$ 3,921	\$ -	\$ -	\$ -	\$ -
34430	Miscellaneous Fees	89,863	73,367	-	-	-	-
39110	Transfers In From Other Funds	102,982	107,824	152,307	345,970	345,970	345,970
Total Resources		\$ 192,845	\$ 185,112	\$ 152,307	\$ 345,970	\$ 345,970	\$ 345,970

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 213-51-5105-510502-							
42150	Insurance - Liability	\$ 1,195	\$ 2,328	\$ 2,328	\$ 5,860	\$ 5,860	\$ 5,860
42220	Office Supplies	391	-	300	250	250	250
42240	Postage/Shipping	2,015	2,502	500	3,000	3,000	3,000
42250	Printing & Copies	4,384	3,425	2,000	4,500	4,500	4,500
42270	Publications & Subscriptions	-	-	900	550	550	550
42310	Telephone & Internet	948	1,061	4,340	2,000	2,000	2,000
42320	Training & Development	1,140	30	1,750	5,540	5,540	5,540
42330	Transportation - Mileage	267	-	1,500	1,200	1,200	1,200
42360	Travel - Per Diem	1,827	-	-	1,860	1,860	1,860
43100	Professional Services	13,459	5,269	115,000	125,000	125,000	125,000
43160	Contract Employees	324,437	344,661	603,885	629,125	629,125	629,125
44120	Computer < \$5K	2,054	825	3,300	3,000	3,000	3,000
44170	Hospitality/Event Supplies	1,342	204	1,000	6,500	6,500	6,500
44200	Miscellaneous Supplies	1,306	116	5,000	-	-	-
47100	Allocated Costs - County General Fund	7,308	10,790	12,600	9,700	9,700	9,700
47140	Allocated Costs - Information Services	9,150	6,790	6,308	5,960	5,960	5,960
47150	Allocated Costs - PGA	2,066	2,066	2,152	2,070	2,070	2,070
47160	Allocated Costs - Records Management	113	167	187	150	150	150
47170	Allocated Costs - HR	3,439	5,768	5,971	6,100	6,100	6,100
47180	Allocated Costs - County Admin	1,650	1,650	1,719	1,650	1,650	1,650
Total Requirements		\$ 378,491	\$ 387,652	\$ 770,740	\$ 814,015	\$ 814,015	\$ 814,015
Total Resources		\$ 192,845	\$ 185,112	\$ 152,307	\$ 345,970	\$ 345,970	\$ 345,970

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 22-23 Request
Publications and Subscriptions (42270)	
Grammarly.com subscription	450
Doodle.com subscription	100
Total Budget Request for Activity	550
 Training & Development and Transportation - Mileage (42320, 42330 & 42360)	
National Parks and Recreation Association Conference (1 attendee)	2,690
Oregon Recreation and Park Association conference - (3 attendees)	4,860
Other staff trainings	450
Mileage	600
Total Budget Request for Activity	8,600
 Professional Services (43100)	
Contract for surveys, appraisals, and similar asset management expenses	35,000
Facilitation services to assist with District agreements	20,000
GIS and mapping services in partnership with Metro	20,000
Trolley Trail survey and monumentation	50,000
Total Budget Request for Activity	125,000



SYSTEM DEVELOPMENT CHARGE FUNDS



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

System Development Charge Funds Overview

The NCPRD System Development Charge Funds are comprised of Park System Development Charges (SDCs). They are one-time fees charged to new development or significant redevelopment to help pay a portion of the increased costs to meet parks and recreation needs created by such growth. These fees are charged at the time of development of both residential and commercial properties within the district's boundary. SDC fees are based on the specific impact a development inside NCPRD boundaries is expected to have on the district's population and employment. Since these fees are assessed to help the parks and recreation system grow in relation to new development, public agencies may only expend these funds on capital improvements to the parks system. SDCs collected may only be spent on new development and cannot be used to maintain existing assets or operations. Under Oregon Revised Statute (ORS) 223.297 – 223.314, Oregon state law authorizes local governments to assess SDCs and specifies how, when, and for what improvements they can be imposed.

Effective November 29, 2014, the BCC, acting as the Board to NCPRD, passed Ordinance 06-2014 that approved the requirement that both zone-specific SDCs and Districtwide SDCs be deposited in the Zone Trust accounts. The ordinance also approved the requirement that funds deposited in a zone were required to be used in that zone only, with the exception that efforts such as master planning and system development charge methodology updates could be funded by all zones because they do not apply to a specific zone. The Ordinance also changed the zone boundaries for Zone 1 and Zone 2. Zone 1 includes the City of Milwaukie plus the City's urban growth boundary and Zone 2 includes the unincorporated Clackamas County area within the district, west of I-205, excluding the City of Milwaukie urban growth management area. Zone 3 includes all district territory east of Interstate 205. Based on NCPRD's current SDC Methodology, projects have specific eligibility requirements; the eligible amount of SDC funds is the maximum that can be used for those projects.

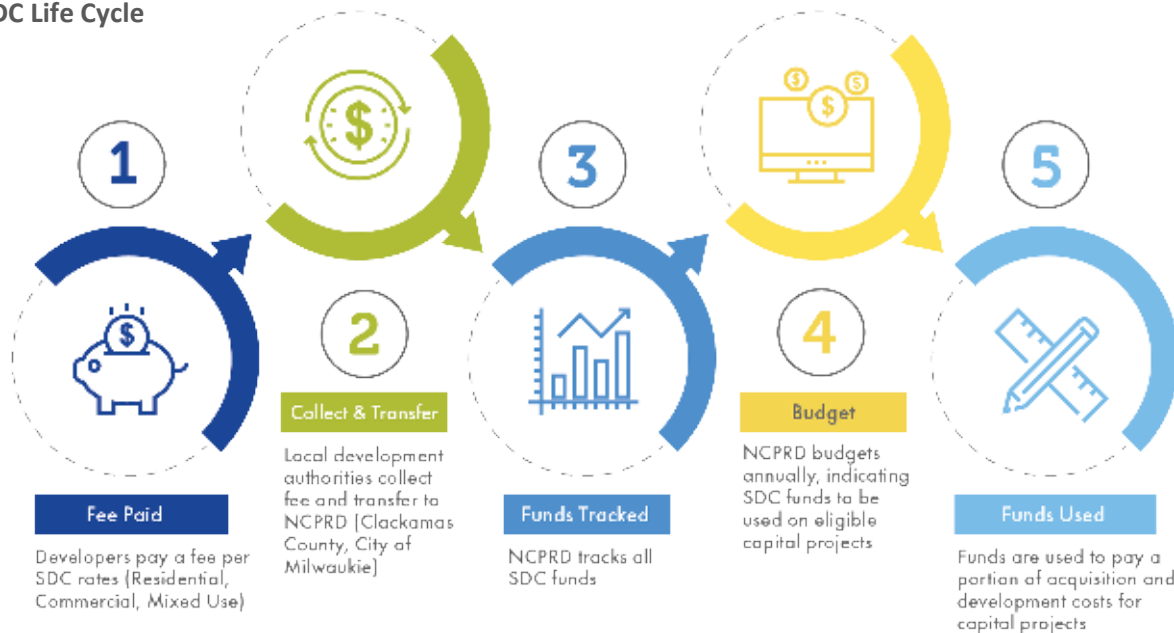
In FY 21-22, NCPRD staff began an SDC Methodology update, confirming consensus from a similar process started in 2018 but not completed in which both the NCPRD advisory body and Milwaukie City Council supported a change to a "uniform", non-zonal policy. The uniform SDC methodology would eliminate zones to create one uniform District Fund, with all areas having the same set fees and same eligibility rates. The revised methodology and ordinance is scheduled to be completed in 2022. Because it will not be completed or adopted before the new fiscal year and new SDC charges and eligibility rates are not yet determined, the FY 22-23 budget assumes the existing policy with SDC zones.

ABOUT SDCs

What is an SDC?

System Development Charges (SDCs) are one-time fees collected from builders or developers of new residential or commercial properties to help pay a portion of the costs associated with building facilities to meet needs created by growth.

SDC Life Cycle



How can SDCs be spent?

SDCs can only go toward growth-related projects, not toward the operation or maintenance of existing parks and facilities.

Can SDCs cover the entire costs of capital projects?

In most cases, SDCs only cover a portion of project costs. Growth-related parks or facilities can't be built or improved with SDCs unless there are a predetermined amount of matching funds, whether through grants, general funds or bonds.

How are SDCs collected?

The current SDC ordinance designates three zones (planning areas) within the District for collecting and investing SDCs. According to this current ordinance, SDCs are spent in the zones where they were collected.

FUND BALANCE

The fund balance in any given fund is essentially what is left over after the fund's resources have been used to meet its requirements. Each SDC beginning fund balance is comprised of SDC fee revenue and interest earned. The FY 22-23 beginning fund balance for the SDC Funds is estimated to be approximately \$10.3 million. The Beginning Fund Balance is determined by taking the FY 21-22 Projected Beginning Fund Balance of \$9.67 million, adding projected Resources of \$1.27 million and subtracting the projected Requirements of \$651,000. The Beginning Fund Balances in the three funds are broken down as follows: Fund 281 – Zone 1 is estimated to be \$5.5 million, Fund 282 – Zone 2 is approximately \$2.3 million and Fund 283 – Zone 3 is budgeted to be approximately \$2.4 million.

REVENUE SUMMARY

Revenues received in the SDC funds derive from SDC fees, charges and interest earned. Fluctuations in the economy make it hard to determine the amount of SDCs that will actually be collected in any given fiscal year. In recent years, the COVID-19 pandemic and inflationary costs on building materials have slowed the collection of SDCs. For FY 22-23, NCPRD is anticipating to receive \$657,310 SDC charges in comparison with \$650,802 for the prior year. Interest income has traditionally been shown net of fees. To be more transparent, investment fees are shown as an expenditure item. We anticipate \$49,000 of interest income.

EXPENDITURE SUMMARY

Beginning in FY 14-15, SDCs are only transferred to Capital Projects on a reimbursement basis, after expenditures have occurred. Budgeted transfers shown for FY 22-23 are for capital project expenditures scheduled in FY 22-23. SDC transfers to these projects include \$500,000 for the System Plan & Capital Improvement Plan; \$24,000 for SDC Methodology update; \$2,351,000 for Milwaukie Bay Park Project; \$36,710 for District Ball Field Feasibility Study; \$37,110 for Jennings Lodge Elementary School Recreation Improvements; and \$606,380 for Concord Property Design & Engineering. SDCs are also transferred to the NCPRD General Fund to reimburse staff time on budgeted capital projects. The estimated transfer from SDCs to the NCPRD General Fund is \$549,020. Previously, investment fees were included with interest income and shown as a net amount. To be more transparent, investment fees are shown as an expenditure item. We anticipate \$12,000 for investment fees.

SIGNIFIGANT ISSUES & CHANGES

In previous years, we have allocated funds to “future capital projects” without a specific project. To be more transparent, in FY 22-23, we are allocating funds for the projects scheduled during the fiscal year and have placed the remainder of the fund in a reserve account. For FY 22-23, the estimated amount in reserve is \$6.8 million.

SYSTEM DEVELOPMENT CHARGE FUNDS BUDGET SUMMARY | FUNDS 281, 282, AND 283

RESOURCES	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Beginning Fund Balance	16,361,471	8,516,570	8,367,167	9,668,542	10,288,342
Revenues					
Charges, Fees, Licenses, Permits, Fines, Assessments	2,247,095	1,404,697	710,802	1,240,000	682,310
All Other Revenue Resources	264,104	59,261	102,424	30,850	49,000
Sub-total - Revenues	2,511,199	1,463,958	813,226	1,270,850	731,310
TOTAL RESOURCES	18,872,670	9,980,528	9,180,393	10,939,392	11,019,652

REQUIREMENTS	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Operating Expenditures					
Materials & Services	41,325	25,043	60,000	25,000	37,000
Capital Outlay	-	-	4,709,132	-	-
Special Payments	9,369,530	-	-	-	-
Transfers	945,245	286,943	4,411,261	626,050	4,104,220
Reserve For Future Expenditures	-	-	-	-	6,878,432
Ending Fund Balance	8,516,570	9,668,542	-	10,288,342	-
TOTAL REQUIREMENTS	10,356,100	311,986	9,180,393	651,050	11,019,652

SDC ZONE 1 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 281-551-5107-510702-							
30110	Restricted Beginning Fund Balance						
	City of Milwaukie	\$ 524,617	\$ 706,413	\$ 728,915	\$ 1,783,690	\$ 1,783,690	\$ 1,783,690
	UGMA	2,044,054	3,234,272	2,682,290	3,714,780	3,714,780	3,714,780
34430	Miscellaneous Fees - UGMA	30,467	19,063	20,000	15,000	15,000	15,000
34590	System Development Charges						
	City of Milwaukie	183,872	151,888	92,562	93,490	93,490	93,490
	UGMA	1,489,821	934,755	88,953	89,840	89,840	89,840
36110	Interest Income						
	City of Milwaukie	12,263	5,397	7,324	5,000	5,000	5,000
	UGMA	46,998	23,071	26,873	20,000	20,000	20,000
39110	Transfers In From Other Funds	-	-	-	-	-	-
Total Resources		\$ 4,332,092	\$ 5,074,859	\$ 3,646,917	\$ 5,721,800	\$ 5,721,800	\$ 5,721,800

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 281-551-5107-510702-							
42100	Fees						
	City of Milwaukie	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
	UGMA	-	-	-	4,800	4,800	4,800
	Admin Fees - Zone 1 UGMA	30,467	19,063	20,000	15,000	15,000	15,000
47750	Transfers To Other Funds - Capital Projects						
	City of Milwaukie	14,339	9,159	166,095	135,860	135,860	135,860
	UGMA	346,600	113,419	1,727,899	2,980,380	2,980,380	2,980,380
48150	Construction - Future Capital Projects						
	City of Milwaukie	-	-	662,706	-	-	-
	UGMA	-	-	1,070,217	-	-	-
49999	Reserve for Future Expenditures						
	City of Milwaukie	-	-	-	1,745,120	1,745,120	1,745,120
	UGMA	-	-	-	839,440	839,440	839,440
Total Requirements		\$ 391,406	\$ 141,641	\$ 3,646,917	\$ 5,721,800	\$ 5,721,800	\$ 5,721,800
Total Resources		\$ 4,332,092	\$ 5,074,859	\$ 3,646,917	\$ 5,721,800	\$ 5,721,800	\$ 5,721,800

SDC ZONE 2 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 282-51-5107-510703-							
30110	Restricted Beginning Fund Balance	\$ 2,201,568	\$ 2,253,156	\$ 2,554,156	\$ 2,348,750	\$ 2,348,750	\$ 2,348,750
34430	Miscellaneous Fees	8,986	4,723	20,000	5,000	5,000	5,000
34590	System Development Charges	440,294	231,418	346,875	350,340	350,340	350,340
36110	Interest Income	49,782	15,162	44,057	12,000	12,000	12,000
Total Resources		\$ 2,700,630	\$ 2,504,459	\$ 2,965,088	\$ 2,716,090	\$ 2,716,090	\$ 2,716,090

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 282-51-5107-510703-							
42100	Fees						
	Investment Fees	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Admin Fees	\$ 8,986	\$ 4,723	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000
47750	Transfers To Other Funds - Capital Projects	438,489	163,862	2,478,146	888,820	888,820	888,820
48150	Construction - Future Capital Projects	-	-	466,942	-	-	-
49999	Reserve for Future Expenditures	-	-	-	1,819,270	1,819,270	1,819,270
Total Requirements		\$ 447,475	\$ 168,585	\$ 2,965,088	\$ 2,716,090	\$ 2,716,090	\$ 2,716,090
Total Resources		\$ 2,700,630	\$ 2,504,459	\$ 2,965,088	\$ 2,716,090	\$ 2,716,090	\$ 2,716,090

SDC ZONE 3 LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 283-51-5107-510702							
30110	Restricted Beginning Fund Balance						
	Happy Valley	\$ 9,360,413	\$ -	\$ -	\$ -	\$ -	\$ -
	UGMA	2,230,819	2,322,728	2,401,806	2,441,120	2,441,120	2,441,120
34430	Miscellaneous Fees - UGMA	1,873	1,257	20,000	5,000	5,000	5,000
34590	System Development Charges	91,782	61,593	122,412	123,640	123,640	123,640
36110	Interest Income						
	Happy Valley	146,454	-	-	-	-	-
	UGMA	8,607	15,631	24,170	12,000	12,000	12,000
Total Resources		\$ 11,839,948	\$ 2,401,209	\$ 2,568,388	\$ 2,581,760	\$ 2,581,760	\$ 2,581,760

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 283-51-5107-510702							
42100	Fees						
	Investment Fees	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Admin Fees - UGMA	1,873	1,257	20,000	5,000	5,000	5,000
47520	Pass Thru Payments -Local Government & Other	9,369,530	-	-	-	-	-
47750	Transfers To Other Funds - Capital Projects						
	Happy Valley	137,337	-	-	-	-	-
	UGMA	8,479	503	39,121	99,160	99,160	99,160
48150	Construction - Future Capital Projects	-	-	2,509,267	-	-	-
49999	Reserve for Future Expenditures	-	-	-	2,474,600	2,474,600	2,474,600
Total Requirements		\$ 9,517,219	\$ 1,760	\$ 2,568,388	\$ 2,581,760	\$ 2,581,760	\$ 2,581,760
Total Resources		\$ 11,839,948	\$ 2,401,209	\$ 2,568,388	\$ 2,581,760	\$ 2,581,760	\$ 2,581,760



CAPITAL ASSET FUND



Capital Asset Fund Overview

The Capital Asset Fund houses funds for the Planning & Development Department. The Planning and Development Department is comprised of the Planning program, which is part of the NCPRD General Fund, and Capital Outlay, which includes Capital Improvement Projects (CIP) and Capital Repair and Replacement. To be included as a project in either the CIP or Capital Repair and Replacement budget, projects must result in the acquisition of an asset with a total cost of \$5,000 or more and an estimated useful life exceeding one year. Capital Outlay costs can include the costs of planning, design, construction (or purchase), administrative and legal costs, and financing.

CAPITAL REQUIREMENTS

The FY 22-23 Capital Outlay budget is based on the District's Master Plan (2004), System Development Charges Capital Improvement Plan (CIP 2007), and priorities that have been determined from several more recent inputs.

The CIP is a prioritized list of capital projects and their estimated costs, matched with funding sources such as SDCs, NCPRD General Funds, and grants. A current update to the System Development Charges Methodology and the CIP began in FY 21-22, with the goal to finalize in FY 22-23 and begin a cycle of updating the CIP every five years. These are developed through methodical and data-driven processes to identify the highest priority needs for new and improved facilities within the District. An update to the Master Plan or "System Plan" as it is now described, is scheduled to begin in FY 22-23. Both the CIP and System Plan include significant community engagement. These plans help guide the future of the District over a five and ten year period or more and can be amended as conditions change.

The FY 22-23 Capital Projects are a result of input from District leadership, management, operations staff and members of the District Advisory Committee (DAC). Projects were prioritized and evaluated in accordance with the following criteria, among other standards:

- Inclusion in the Master Plan and the CIP
- Project partnerships and funding options
- Timeliness and planning opportunities
- Staff capacity to coordinate projects
- Distribution throughout the District

Projects submitted with the FY 22-23 budget include a short description of the capital improvement project, cost estimate, and funding source.

In addition to Capital Improvement Plan projects, the District budgets annually for Capital Repair and Replacement. These projects are submitted annually by program managers, reviewed and discussed by the executive leadership team, and prioritized by District needs and available funding.

FUND BALANCE

The fund balance in any given fund is essentially, what is left over after the fund's assets have been used to meet its liabilities. Beginning fund balance FY 22-23 for the Capital Asset Fund is estimated to be approximately \$7.5 million and is classified as unreserved, which means that it can be used for any purpose of the fund in which it is reported. The Capital Asset Beginning Fund Balance is comprised of disposition proceeds, interest earned, and balance of general fund transfers for capital repair and replacement projects.

REVENUE SUMMARY

Although a capital project may encompass multiple budget years, Oregon Budget Law requires that the anticipated requirements for each fiscal year of the project be budgeted during that year. Wide fluctuations from year-to-year are expected in capital improvement budgets, depending on the phasing of projects and the availability of construction grants and funds. Capital Improvement Projects are funded by the NCPRD General Fund, Service Development Charges (SDCs), grants, donations, and contributions. Beginning in FY 14-15, SDCs are only transferred to the Capital Improvement Projects Fund on a reimbursement basis after expenditures have occurred. General fund transfers are for capital expenses not covered by SDCs or other funding.

The Capital Repair and Replacement fund has previously been funded by a transfer from the NCPRD General Fund; which is funded by the permanent tax base revenue. The lack of a dedicated source of funding is unusual for parks districts and is not a sustainable practice. We have not budgeted for a transfer from the NCPRD General Fund specifically for Capital Repair and Replacement for FY 22-23.

The FY 22-23 Capital Outlay budget anticipates transfers in from SDC funds totaling approximately \$3.6 million and \$8.9 million from the NCPRD General Fund. It is anticipated that NCPRD will receive the following grants and donations for the Milwaukie Bay Park Project: \$675,000 from Oregon Parks and Recreation Department; \$1 million from Metro, \$275,000 from the Land and Water Conservation Fund; and a \$50,000 donation from the Milwaukie Parks Foundation. Funding for \$1.4 million of Capital Repair and Replacement projects is budgeted from the fund balance.

EXPENDITURE SUMMARY

The majority of expenditures in the Capital Asset fund are for Capital Outlay. The Materials and Services line items consist of professional services associated with the capital projects and investment fees. The total budgeted expenditures for capital outlay is approximately \$14.4 million. Major expenditures for project planning include the NCPRD System Plan, the SDC Methodology Update, and District ballfield feasibility study. Design costs totaling \$2.9 million are budgeted for Milwaukie Bay Park, Concord Property Project and the Jennings Lodge Elementary School Improvements. Additionally, \$4.9 million has been budgeted for construction of Milwaukie Bay Park and \$4 million for the Concord Project. Approximately \$7.5 million has been budgeted in a reserve account, to be spent in future years on projects determined by our updated System Plan.

SIGNIFICANT ISSUES & CHANGES

The lack of a dedicated funding source for Capital Repair and Replacement projects is unusual for a parks district and has led NCPRD to budget both operational and capital expenditures from the permanent tax basis, which is typically reserved for operational purposes. As noted previously, we did not budget for a transfer from the NCPRD General Fund to the Capital Repair and Replacement Fund. Additionally, interest was previously shown net of investment fees. To be more transparent, investment fees are shown as a true expense for FY 22-23.

CAPITAL ASSET FUND BUDGET SUMMARY – FUND 480

RESOURCES	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Beginning Fund Balance	13,817,654	7,922,325	6,630,044	7,740,380	7,543,570
Revenues					
Federal, State, local, All					
Other Gifts & Donations	-	249,939	1,311,500	-	1,950,000
Charges, Fees, Licenses,					
Permits, Fines, Assessments	-	71,332	-	5,000	-
All Other Revenue Resources	242,769	53,670	280,000	262,000	91,000
Other Interfund Transfers	805,323	220,459	4,598,500	694,740	12,503,606
Sub-total - Revenues	1,048,092	595,400	6,190,000	961,740	14,544,606
TOTAL RESOURCES	14,865,746	8,517,725	12,820,044	8,702,120	22,088,176

REQUIREMENTS	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Operating Expenditures					
Materials & Services	1,673	3,459	125,000	110,000	85,000
Capital Outlay	1,261,277	773,886	12,694,044	1,048,550	14,459,604
Debt Service	-	-	-	-	-
Special Payments	4,930,470	-	1,000	-	-
Transfers	750,000	-	-	-	-
Reserve For Future					
Expenditures	-	-	-	-	7,543,572
Contingency	-	-	-	-	-
Ending Fund Balance	7,922,326	7,740,380	-	7,543,570	-
TOTAL REQUIREMENTS	6,943,420	777,345	12,820,044	1,158,550	22,088,176

Capital Improvement Projects

As part of Planning & Development division, the Capital Improvement Projects budget details the annual planned capital projects. The FY 22-23 Capital Improvement Project budget is based on the district's current master plan and Capital Improvement Plan (CIP). The CIP is a prioritized list of capital projects and their estimated costs, matched with funding sources such as SDCs, general fund, and grants. NCPRD defines capital assets as assets with an initial cost of \$5,000 or more, and an estimated life in excess of one year.

CAPITAL IMPROVEMENT PROJECTS FUNDING DETAIL

The Capital Funding by Funding Resource schedule shows the distribution of capital funding for the budget year 22-23 between the various available sources of funding, including the General Fund, Metro Bond Local Share, System Development Charges (SDCs), and grants.

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

CAPITAL IMPROVEMENT PROJECTS FY 22-23

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

BUDGET

A total of \$12,864,010 is budgeted for eight Capital Improvement Projects listed. Individual Capital Improvement Project sheets detail the plan and budget for each project.

CAPITAL IMPROVEMENT PROJECTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 480-51-5105-510503-							
30110	Restricted Beginning Fund Balance*	\$ 9,322,083	\$ 4,509,765	\$ 3,365,484	\$ 4,334,924	\$ 4,334,924	\$ 4,334,924
33120	State Capital Grants	-	-	-	675,000	675,000	675,000
33130	Local Capital Grants	-	313,051	1,311,500	1,000,000	1,000,000	1,000,000
33140	Federal Operating Grants	-	-	-	275,000	275,000	275,000
36110	Interest Income	150,804	30,897	-	21,000	21,000	21,000
38110	Contributions & Donations	-	-	250,000	50,000	50,000	50,000
39110	Transfers In From Other Funds	805,323	220,459	4,598,500	12,503,606	12,503,606	12,503,606
Total Resources		\$ 10,278,210	\$ 5,074,172	\$ 9,525,484	\$ 18,859,530	\$ 18,859,530	\$ 18,859,530

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 480-51-5105-510503-							
42100	Investment Fee	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
47520	Pass Thru Payments -Local Government & Other	4,930,470	-	-	-	-	-
48150	Construction						
	Planning	837,975	710,938	-	-	-	-
	Master Plan & Capital Improvement Plan	-	-	300,000	500,000	500,000	500,000
	Milwaukie Bay Park	-	-	-	-	-	-
	Trails Master Plan	-	-	100,000	-	-	-
	SDC Methodology	-	-	30,000	24,000	24,000	24,000
	Concord Property Plan	-	-	107,000	-	-	-
	Jennings Lodge Elementary School	-	-	100,000	50,000	50,000	50,000
	Ball Fields	-	-	80,000	80,000	80,000	80,000
	Dogwood Park	-	-	50,000	-	-	-
	Justice Property	-	-	-	150,000	150,000	150,000
	New Urban High School	-	-	-	100,000	100,000	100,000
	Scott Park	-	-	80,000	-	-	-
	Design	-	-	-	-	-	-
	Milwaukie Bay Park	-	-	763,000	482,000	482,000	482,000
	Concord Property Plan	-	-	3,000,000	2,404,010	2,404,010	2,404,010
	Jennings Lodge Elementary School	-	-	-	100,000	100,000	100,000
	Construction	-	-	-	-	-	-
	Concord Property Plan	-	-	2,300,000	4,000,000	4,000,000	4,000,000
	Milwaukie Bay Park	-	-	2,157,000	4,927,000	4,927,000	4,927,000
	Future Capital Projects (Capital Projects)	-	-	458,484	-	-	-
48160	Equipment & Furnishings > \$5k	-	-	-	47,000	47,000	47,000
48190	Land Acquisition	-	-	-	-	-	-
49999	Reserve for Future Expenditures	-	-	-	5,990,520	5,990,520	5,990,520
Total Requirements		\$ 5,768,445	\$ 710,938	\$ 9,525,484	\$ 18,859,530	\$ 18,859,530	\$ 18,859,530
Total Resources		\$ 10,278,210	\$ 5,074,172	\$ 9,525,484	\$ 18,859,530	\$ 18,859,530	\$ 18,859,530

*\$514,560 of this beginning fund balance is from TriMet fund for the Trolley Trail that must be used on a Trimet approved project, for the Northside of North Clackamas Park

Capital Project by Funding Resource

Capital Improvement Projects	Project Identification Number	FY 22-23 Project Cost	SDC Funding Resources				General Fund	Other Funding	Grant Funding
			Zone 1 Milwaukie	Zone 1 UGMA	Zone 2	Zone 3 UGMA			
System Plan and Capital Improvement Plan	500621600	\$ 500,000	\$ 55,050	\$ 338,750	\$83,850	\$22,350	\$ -	\$ -	\$ -
SDC Methodology	500621601	24,000	2,640	16,260	4,030	1,070	-	-	-
Milwaukie Bay Park	500621602	5,409,000	-	2,351,000	-	-	1,058,000	50,000	1,950,000
Ball Fields	500622607	80,000	4,040	24,870	6,160	1,640	43,290	-	-
Jennings Lodge Elementary School Improvements	500621604	150,000	-	-	37,110	-	112,890	-	-
Concord Property Project	500621606	6,451,010	-	-	606,380	-	4,000,000	1,844,630	-
Justice Property	510523001	150,000	-	-	-	-	150,000	-	-
New Urban High School	510523002	100,000	-	-	-	-	100,000	-	-
Total Resources		\$ 12,864,010	\$ 61,730	\$ 2,730,880	\$ 737,530	\$ 25,060	\$ 5,464,180	\$ 1,894,630	\$ 1,950,000

Capital Project by Requirement Category							
Capital Improvement Projects	Project Identification Number	FY 21-22 Project Cost	Planning	Design	Construction	Land	Building
System Plan and Capital Improvement Plan	500621600	500,000	500,000	\$ -	\$ -	\$ -	\$ -
SDC Methodology	500621601	24,000	24,000	-	-	-	-
Milwaukie Bay Park	500621602	5,409,000	-	482,000	4,927,000	-	-
Ball Fields	500622607	80,000	80,000	-	-	-	-
Jennings Lodge Elementary School Improvements	500621604	150,000	50,000	100,000	-	-	-
Concord Property Project	500621606	6,451,010	-	2,404,010	4,000,000	47,000	-
Justice Property	510523001	150,000	150,000	-	-	-	-
New Urban High School	510523002	100,000	100,000	-	-	-	-
Total Requirements		12,864,010	904,000	2,986,010	8,927,000	47,000	\$

Capital Improvement Project Details

SYSTEM PLAN & CAPITAL IMPROVEMENT PLAN

SDC Funding Resource: District wide

Project Manager: Heather Koch

NCPRD Project No.: 500621600

Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

The purpose of this project is to determine goals and objectives of District residents and provide a roadmap for the future. The budget for this project includes a statistically valid needs assessment survey, public engagement process, and publication costs. The key outputs include:

- a System-wide Plan to identify long-term goals, priorities and actions;
- a Capital Improvement Plan (CIP) for medium-term capital project priorities; and
- a trail system plan to provide greater planning detail for system-wide trail goals, priorities and actions.

IMPACT ON OPERATING BUDGET

This project further identifies funding and priorities for capital projects and system investments for the District over the next ten to fifteen years. This will impact the Capital Projects Fund and Capital Assets Replacement/Repair Fund.

NON-FINANCIAL IMPACT

Project provides planning for future capital projects and identifies potential planning needs for other program areas.

FY 22-23 PROJECT COSTS	
Planning	\$500,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$500,000

Fiscal Year	SDCs Zone 1 Milwaukie	SDCs Zone 1 UGMA	SDCs Zone 2 UGMA	SDCs Zone 3 UGMA	Total
22-23	\$55,050	\$338,750	\$83,850	\$22,350	\$500,000
Total	\$55,050	\$338,750	\$83,850	\$22,350	\$500,000

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

SYSTEM DEVELOPMENT CHARGES METHODOLOGY UPDATE

Project Title: System Development Charges Methodology Update

SDC Funding Resource: District wide

Project Manager: Heather Koch

NCPRD Project No.: 500621601

Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

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

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

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

IMPACT ON OPERATING BUDGET

This project further identifies funding, rates of eligibility, and priorities for SDC-funded capital projects for the District for the next ten to fifteen years. This will impact the Capital Projects Fund and Capital Asset Repair/Replacement Fund.

NON-FINANCIAL IMPACT

Project provides for financial planning for future capital projects.

FY 22-23 PROJECT COSTS		Fiscal Year	SDCs Zone 1 Milwaukie	SDCs Zone 1 UGMA	SDCs Zone 2 UGMA	SDCs Zone 3 UGMA	Total
Planning	\$24,000	22-23	\$2,642	\$16,260	\$4,025	\$1,072	\$24,000
Design	-						
Construction	-						
Park Improvements	-						
Building Improvements	-						
Land	-						
Land Improvements	-						
Building	-						
Total	\$24,000		\$2,642	\$16,260	\$4,025	\$1,072	\$24,000

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

MILWAUKIE BAY PARK PROJECT

Project Address: 11211 SE McLoughlin Boulevard, Milwaukie
SDC Funding Resource: Zone 1 UGMA
Acreage: 3.6 acres
Project Manager: Heather Koch
NCPRD Project No.: 500621602
Scheduled Completion: Spring 2024



PURPOSE & JUSTIFICATION

In partnership with the City of Milwaukie this is to complete design and construction documents for Phase 3 of the Milwaukie Bay Park Project, and begin the construction phase. Elements are planned to create spaces to play, gather, rest, and connect with nature and the Willamette River, including:

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

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

IMPACT ON OPERATING BUDGET

This phase of the project is for design and construction. NCPRD General Fund budgeted for \$1,058,000 of the project.

NON-FINANCIAL IMPACT

Project will provide a community park with spaces to play, gather rest and connect with nature along the Willamette Riverfront in Milwaukie.

FY 22-23 PROJECT COSTS	
Planning	-
Design	\$482,000
Construction	\$4,927,000
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$5,409,000

Fiscal Year	Metro Local Share	SDCs Zone 1 UGMA	Milwaukie Parks Foundation	Other Grants	General Fund	Total
22-23	\$1,000,000	\$2,351,000	\$50,000	\$950,000	\$1,058,000	\$5,409,000
Total	\$1,000,000	\$2,351,000	\$50,000	\$950,000	\$1,058,000	\$5,409,000

Note: Project is 82.97% SDC eligible based on 2007 SDC CIP Methodology.

DISTRICT BALL FIELDS

SDC Funding Resource: District wide
Acreage: 2-5 acres
Project Manager: Heather Koch
NCPRD Project No.: 50062
Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

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

- identify possible locations for future ball fields;
- analyze feasibility of identified locations to accommodate various field configurations; and
- assess system plan needs and needs for supporting facilities.

IMPACT ON OPERATING BUDGET

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

NON-FINANCIAL IMPACT

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

FY 22-23 PROJECT COSTS	
Planning	\$80,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$80,000

Fiscal Year	General Fund	SDCs Zone 1 Milwaukie	SDCs Zone 1 UGMA	SDCs Zone 2 UGMA	SDCs Zone 3 UGMA	Total
22-23	\$43,290	\$4,040	\$24,870	\$6,160	\$1,640	\$80,000
Total	\$43,290	\$4,040	\$24,870	\$6,160	\$1,640	\$80,000

Note: Project is 45,89% SDC eligible based on 2007 SDC CIP Methodology.

JENNINGS LODGE ELEMENTARY SCHOOL RECREATION IMPROVEMENTS

Project Address: 18521 SE River Road
SDC Funding Resource: Zone 2 UGMA
Project Manager: Heather Koch
NCPRD Project No.: 500621604
Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

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

- plan and design a neighborhood park in Jennings Lodge for use during non-school hours;
- improve underutilized open space at Jennings Lodge Elementary School, under an existing IGA;
- engage the neighborhood to best address needs; and
- ready the project for the construction document phase in FY 23-24 so the project may move into construction phase by early June 2024.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning and design. NCPRD General Fund budgeted \$112,890 for the project.

NON-FINANCIAL IMPACT

Project will provide a master plan which will provide a guide for NCPRD and OCSD to implement a neighborhood park.

FY 22-23 PROJECT COSTS	
Planning	\$50,000
Design	\$100,000
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$150,000

Fiscal Year	SDCs Zone 2 UGMA	General Fund	Total
22-23	\$37,110	\$112,890	\$150,000
Total	\$37,110	\$112,890	\$150,000

Note: Project is 24.74% SDC eligible based on 2007 SDC CIP Methodology.

CONCORD PROPERTY DESIGN & ENGINEERING

Project Address: 3811 SE Concord Road,
Oak Grove
SDC Funding Resource: Zone 2
Acreage: 6 acres
Project Manager: Jason Varga
NCPRD Project No.: 500621606
Scheduled Completion: Fall 2023



PURPOSE & JUSTIFICATION

The Concord Property Design and Engineering is to complete design and construction documents for a community park and community center improvements. It is the next phase of work to implement the earlier master plan (2020) and schematic design (2021). A joint master planning process in 2020 determined the Oak Lodge Library would be located on the NCPRD property. This project is coordinated with the library but the library portions of the project are not in the NCPRD budget. Elements of the project include:

- a community park;
- improvements to the existing building;
- site improvements such as parking, pedestrian
- walkways, plaza, and storm water treatment areas; and
- ongoing community engagement

IMPACT ON OPERATING BUDGET

This phase of the project is for design and engineering. NCPRD General Fund budgeted \$4,000,000 for this phase of the project.

NON-FINANCIAL IMPACT

Project provides essential planning to determine uses and partnerships for NCPRD owned property in an underserved area of the District.

FY 22-23 PROJECT COSTS	
Planning	-
Design	\$2,404,010
Construction	\$4,000,000
Park Improvements	-
Building Improvements	-
Land	\$47,000
Land Improvements	-
Building	-
Total	\$6,451,010

Fiscal Year	General Fund	Disposition Proceeds	SDCs Zone 2 UGMA	Total
22-23	\$4,000,000	\$1,844,630	\$606,380	\$6,451,010
Total	\$4,000,000	\$1,844,630	\$606,380	\$6,451,010

Note: Project is 24.74% SDC eligible based on 2007 SDC CIP Methodology.

JUSTICE PROPERTY

Project Address: 13871 SE 122nd Ave & Sunnyside

SDC Funding Resource: Zone 3 UGMA

Project Manager: Heather Koch

NCPRD Project No.: 500623001

Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

NCPRD's adopted Parks and Recreation Master Plan (2004) and SDC Capital Improvements Plan (2007) identify the need for an additional neighborhood park at Justice Property located on 122nd Ave. The Justice Property project is to:

- plan and design a neighborhood park in Sunnyside neighborhood on undeveloped park property;
- engage the neighborhood to best address needs; and
- ready the project for the design and construction document phase in FY 23-24.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning. NCPRD General Fund budgeted \$150,000 for the project.

NON-FINANCIAL IMPACT

Project will provide a master plan and schematic design which will provide a guide for further design and construction.

FY 22-23 PROJECT COSTS	
Planning	\$150,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$150,000

Fiscal Year	General Fund	Total
22-23	\$150,000	\$150,000
Total	\$150,000	\$150,000

NEW URBAN HIGH SCHOOL RECREATION IMPROVEMENTS

Project Address: 1901 SE Oak Grove Blvd
SDC Funding Resource: Zone 2 UGMA
Project Manager: Heather Koch
NCPRD Project No.: 500623002
Scheduled Completion: 2023



PURPOSE & JUSTIFICATION

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

- create a neighborhood park in underutilized open space;
- develop an IGA with NCSD to plan, design, construct, operate and maintain the park;
- engage the neighborhood to best address needs; and
- develop an initial plan for the park to prepare for design and construction phases.

IMPACT ON OPERATING BUDGET

This phase of the project is for planning. NCPRD General Fund budgeted \$100,000 for the project.

NON-FINANCIAL IMPACT

Project will provide a master plan which will provide a guide for NCPRD and NCSD to design and construct a neighborhood park.

FY 22-23 PROJECT COSTS	
Planning	\$100,000
Design	-
Construction	-
Park Improvements	-
Building Improvements	-
Land	-
Land Improvements	-
Building	-
Total	\$100,000

Fiscal Year	General Fund	Total
22-23	\$100,000	\$100,000
Total	\$100,000	\$100,000

Capital Repair & Replacement Projects

As part of Planning & Development division, the Capital Repair & Replacement Projects budget details the annual planned capital repair & replacement projects. The projects budgeted in this category are submitted annually by program managers, reviewed and discussed by the executive leadership team, and prioritized by district needs and available funding. To be eligible for the Capital Repair & Replacement schedule, projects must have a total cost of \$5,000 or more and a useful life in excess of one year.

CAPITAL REPAIR & REPLACEMENT PROJECTS FY 22-23

- Alma Myra Park – replace aged playground equipment
- Alma Myra Park – repair to bark chip trail; decrease impacts to pollinator beds
- Mulch Planting Beds – 6-8 developed areas district parks
- Recreation Courts – reline & restripe tennis, basketball, & pickle ball courts districtwide
- Update Signage – in all district parks, in response to House Bill 3115, NCPRD will no longer enforce park rule prohibiting overnight camping
- Tree Planting & Ice Storm Repairs – grinding of old stump bases and replacing trees in multiple areas
- Restore & Repair Pollinator Beds – monitor and maintenance of pollinator beds; add interpretive signs
- Replace Safety Wood Fiber – replace safety fiber surrounding play areas in 12 parks
- Trolley Trail Repair & Maintenance – need updates for safety
- Zero Turn Mower – replace mower that is at the end of its useful life
- Aquatic Park Sand Filters – replace sand in filters at Aquatic Park
- North Clackamas Park – seal coat driveway to extend the life of the asphalt
- Boardman Interpretive Signs – create & install educational signs
- Electric Equipment – replacing gas powered leaf blowers and other equipment with electric

BUDGET

NCPRD's current Master Plan calls for two \$25 million general obligation bonds, or a total of \$50 million to fund capital expenditures, however, the district has never presented a ballot measure for any such bond to district voters. This lack of a dedicated source of capital funding is unusual for a parks district, and has led NCPRD to budget capital expenditures from the permanent tax base typically reserved for operational purposes. Previously, the district has transferred funds from the NCPRD general fund to the Capital Repair & Replacement Fund. As a cost savings measure, we have not budgeted this transfer for FY 22-23. This approach to funding capital asset repair and replacement is not a sustainable model and will need to be addressed in the future.

CAPITAL REPAIR & REPLACEMENT LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 480-51-5105-510504-							
30110	Restricted Beginning Fund Balance	\$ 4,495,571	\$ 3,412,560	\$ 3,264,560	\$ 3,208,646	\$ 3,208,646	\$ 3,208,646
34430	Miscellaneous Fees	-	8,220	-	-	-	-
36110	Interest Income	91,965	22,773	30,000	20,000	20,000	20,000
Total Resources		\$4,587,536	\$3,443,553	\$3,294,560	\$3,228,646	\$3,228,646	\$3,228,646

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 480-51-5105-510504-							
42100	Investment Fee	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
43100	Professional Services	-	-	100,000	-	-	-
44270	Signage	-	-	-	45,000	45,000	45,000
44280	Small Tools & Equipment < \$5K	1,673	3,459	25,000	30,000	30,000	30,000
47520	Pass Thru Payments -Local Government & Other	-	-	1,000	-	-	-
47750	Transfers to Other Funds	750,000	-	-	-	-	-
48120	Building Improvements	423,302	62,948	53,000	193,000	193,000	193,000
48150	Construction						
	Park Improvements	-	-	-	1,000,000	1,000,000	1,272,894
	Future Capital Projects (CR&R)	-	-	3,100,310	-	-	-
48200	Land Improvements	-	-	-	105,000	105,000	105,000
48230	Vehicles	-	-	15,250	24,700	24,700	24,700
49999	Reserve For Future Expenditures	-	-	-	1,825,946	1,825,946	1,553,052
Total Requirements		\$1,174,975	\$ 66,407	\$3,294,560	\$3,228,646	\$3,228,646	\$3,228,646
Total Resources		\$4,587,536	\$3,443,553	\$3,294,560	\$3,228,646	\$3,228,646	\$3,228,646

Capital Repair & Replacement Items

ALMA MYRA PLAYGROUND REPLACEMENT

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

Major Issues: Safety and long-term maintenance

Budgeted cost: \$60,000



PLANT BED MULCH REPLACEMENT

Replacing the mulch in plant beds will decrease use of water, improve survival of plants, decrease weed invasion, improve aesthetics, and decrease use of herbicides. Planting beds in 6-8 developed areas of District parks will have mulch replaced.

Major Issues: Climate action, conservation, cost effectiveness and long-term maintenance.

Budgeted cost: \$60,000



ALMA MYRA TRAIL REPAIR & POLLINATOR HABITAT RESTORATION

The bark chip trail will be replaced with a crushed fines trail, which will create wider accessibility and better delineation between the trail and natural areas. With better delineation, impact to the native plants and pollinator beds will decrease. Interpretive signs will be created and installed to provide education to visitors about the native plants and pollinators plants.

Major Issues: Accessibility, climate action, conservation, cost effectiveness and long-term maintenance.

Budgeted Cost: \$20,000



TREE PLANTING & ICE STORM REPAIRS

Trees managed by NCPRD were drastically impacted by the 2021 Ice Storm Event, and the District needs to complete repair and recovery. Stump grinding will grind up old stumps and roots, providing a space for a new tree to be planted. Replacing dead trees will improve aesthetics, provide shade, and decrease use of water and herbicides.

Major Issues: Climate action, conservation, cost effectiveness, and long-term maintenance.

Budgeted cost: \$10,000 (approximately 50 trees)



REPAIR & MAINTENANCE TO TROLLEY TRAIL

General repair and maintenance to the Trolley Trail is needed to improve safety. Thermoplastic areas, crossing chevrons and stop bars will be updated. Safety fog line stripes will be added to the shoulders.

Major Issues: Safety, cost-effectiveness and long-term maintenance.

Budgeted cost: \$40,000



AQUATIC PARK FILTER SAND REPLACEMENT

The pools at the North Clackamas Aquatic Park are filtered by continually filtering pool water through sand filters. Over time, the coarse sand wears down and needs replacing. The sand for filters at the lap, wave and spa pool will be replaced.

Major Issues: Safety, cost-effectiveness and long-term maintenance.

Budgeted cost: \$15,000



SEAL COATING AT NORTH CLACKAMAS PARK

The asphalt around the North Clackamas Park Maintenance Shop is deteriorating. Seal coating the asphalt driveway and wash down areas will extend the life of the existing asphalt.

Major Issues: Safety, cost-effectiveness and long-term maintenance.

Budgeted cost: \$8,000



PLANT BED MULCH REPLACEMENT

NCPRD will reline and restripe fading lines on NCPRD tennis, basketball and pickle ball courts districtwide.

Major Issues: Cost-effectiveness and long-term maintenance.

Budgeted cost: \$10,000



RESTORE & REPAIR POLLINATOR BEDS

Pollinator plots play a role in the health of the environment, providing habitat, natural resources, and tourism activities. Pollinator beds at several areas within the District will be restored/repared and continually monitored for long-term resilience. An interpretive sign will be added to engage our park visitors about the importance of pollinator beds.

Major Issues: None.

Budgeted cost: \$15,000



ZERO TURN MOWER

NCPRD is budgeting to replace the existing 72" zero turn mower that has reached the end of its useful life. The zero turn mower is used daily throughout the mowing season and is key to work productivity.

Major Issues: Safety, cost-effectiveness and long-term maintenance.

Budgeted cost: \$24,700



SAFETY WOOD FIBER REPLACEMENT

District playgrounds are in need of playground safety engineered wood fiber. The wood fibers are essential to protect users from injury and many areas have fallen below the National Playground Safety Inspection (NPSI) recommended 12" of depth due to deterioration and compaction. Twelve playgrounds in the District will receive replacement safety fiber.

Major Issues: Accessibility, safety, cost-effectiveness and long-term maintenance.

Budgeted cost: \$60,000



BOARDMAN NATURE PARK INTERPRETIVE SIGNS

Educational interpretive signs for Boardman Nature Park will be created and installed around the park for visitors to enjoy.

Major Issues: Conservation, education and engagement.

Budgeted Cost: \$30,000

UPDATE SIGNAGE AT ALL DISTRICT PARKS

Due to new legislation from House Bill (HB) 3115, NCPRD will no longer enforce our park rule prohibiting overnight camping. An update to signage at all District parks is required.

Major Issues: Legal.

Budgeted cost: \$15,000

ELECTRIC EQUIPMENT BLOWERS

NCPRD is budgeting funds to replace our gas powered leaf blowers and other equipment with electric. The switch to electric will help reduce noise and will decrease the long-term environment impact.

Major Issues: Climate action, conservation and neighbor relations.

Budgeted Cost: \$30,000



DEBT SERVICE FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

Debt Service Fund Overview

The NCPRD Debt Service Fund provides for bond principal and interest payments on outstanding Revenue Bond. The District's debt policy allows for the issuance of debt to finance capital construction and capital acquisitions.

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

NCPRD does not anticipate issuing any new bonds in FY 22-23.

DEBT SERVICE FUND BUDGET SUMMARY – FUND 382

RESOURCES	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Beginning Fund Balance	1,686,649	262,393	-	-	-
Revenues					
All Other Revenue Resources	33,567	-	-	-	-
Other Interfund Transfers	1,246,625	-	-	-	-
Sub-total - Revenues	1,280,192	-	-	-	-
TOTAL RESOURCES	2,966,841	262,393	-	-	-

REQUIREMENTS	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Adopted
Operating Expenditures					
Materials & Services	385	-	-	-	-
Debt Service	2,704,063	-	-	-	-
Transfers	-	262,393	-	-	-
Ending Fund Balance	262,393	-	-	-	-
TOTAL REQUIREMENTS	2,704,448	262,393	-	-	-

DEBT LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 382-51-5106-510602-							
30110	Restricted Beginning Fund Balance	\$ 1,686,649	\$ 262,393	\$ -	\$ -	\$ -	\$ -
36110	Interest Income	33,567	-	-	-	-	-
39110	Transfers In From Other Funds	1,246,625	-	-	-	-	-
Total Resources		\$ 2,966,841	\$ 262,393	\$ -	\$ -	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
Cost Center 382-51-5106-510602-							
42100	Fees	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -
47750	Transfers To Other Funds	-	262,393	-	-	-	-
49210	Principal	2,590,000	-	-	-	-	-
49220	Interest	114,063	-	-	-	-	-
Total Requirements		\$ 2,704,448	\$ 262,393	\$ -	\$ -	\$ -	\$ -
Total Resources		\$ 2,966,841	\$ 262,393	\$ -	\$ -	\$ -	\$ -



APPENDIX



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

SUMMARY OF STAFFING BY PROGRAM

Fund Program	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
General Fund						
Administration						
Full-Time *	0.00	0.00	0.00	0.00	0.00	0.00
Temporary & Part-Time **	0.00	0.00	0.00	0.00	0.00	0.00
Marketing & Communication						
Full-Time *	1.25	1.30	1.30	1.30	1.30	1.30
Temporary & Part-Time **	0.85	0.85	0.83	0.83	0.83	0.83
Recreation						
Full-Time *	2.29	2.29	4.29	4.35	4.35	4.35
Temporary & Part-Time **	1.89	1.89	2.90	1.95	1.95	1.95
Aquatic Park						
Full-Time *	5.88	5.98	5.76	6.83	6.83	6.83
Temporary & Part-Time **	20.92	21.14	19.88	16.53	16.53	16.53
Sports						
Full-Time *	4.16	4.16	4.14	4.09	4.09	4.09
Temporary & Part-Time **	11.02	11.37	10.98	12.62	12.62	12.62
Social Services						
Full-Time *	3.92	3.88	1.60	3.91	3.91	3.91
Temporary & Part-Time **	2.71	2.95	1.44	1.79	1.79	1.79
Nutrition						
Full-Time *	3.20	3.29	3.41	1.99	1.99	1.99
Temporary & Part-Time **	1.32	1.32	3.03	2.31	2.31	2.31
Transportation						
Full-Time *	0.34	0.34	0.67	0.42	0.42	0.42
Temporary & Part-Time **	1.65	1.65	1.68	0.79	0.79	0.79
Parks & Facility Maintenance						
Full-Time *	9.15	9.05	9.05	10.20	10.20	10.20
Temporary & Part-Time **	3.62	3.50	2.75	2.75	2.75	2.75
Natural Areas						
Full-Time *	2.30	2.25	2.30	2.35	2.35	2.35
Temporary & Part-Time **	1.40	1.37	1.37	1.37	1.37	1.37
Planning						
Full-Time *	2.90	2.85	3.27	3.35	3.35	3.35
Temporary & Part-Time **	0.55	0.55	0.50	0.00	0.00	0.00
Total General Fund	81.32	81.98	81.15	79.73	79.73	79.73
Total Full-Time *	35.39	35.39	35.79	38.79	38.79	38.79
Total Temporary & Part-Time **	45.93	46.59	45.36	40.94	40.94	40.94
TOTAL NCPRD STAFFING	81.32	81.98	81.15	79.73	79.73	79.73

The increase of 3 FTE for FY 22-22 reflects the addition of three new positions. The costs for these positions is almost completely offset by the decrease in part-time temporary staffing.

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

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

PERSONNEL SERVICES SUMMARY

Position Description	FTE	Salary	Fringe Benefits	Total	Marketing & Communication		Recreation	
					%	Amount	%	Amount
Accountant 2	1	\$ 74,016	\$ 56,775	\$ 130,791	5%	\$ 6,540	5%	\$ 6,540
Accounting Specialist 2	1	54,002	30,309	84,311	5%	4,216	5%	4,216
Administrative Services Manager	1	121,268	71,462	192,730	5%	9,637	5%	9,637
Administrative Services Manager	1	105,712	72,744	178,456	-	-	100%	178,456
Administrative Specialist 1	1	65,110	33,009	98,119	-	-	80%	78,495
Administrative Specialist 2	1	65,747	33,685	99,432	5%	4,972	5%	4,972
Aquatic & Recreation Supervisor	1	99,922	81,163	181,085	-	-	-	-
Aquatic & Recreation Supervisor	1	99,922	58,898	158,820	-	-	-	-
Aquatic & Recreation Supervisor	1	82,828	69,171	151,999	-	-	-	-
Aquatic Exercise Instructor	0.5	26,708	28,467	55,175	-	-	-	-
Aquatic Park Shift Coordinator	1	42,517	26,342	68,859	-	-	-	-
Building Maintenance Assistant	1	44,825	50,792	95,617	-	-	-	-
Building Maintenance Sp. Sr.	1	72,534	56,718	129,252	-	-	-	-
Cafeteria Cook, Senior	0.88	49,496	46,326	95,822	-	-	-	-
Director, NCPRD	1	184,913	97,392	282,305	5%	14,115	5%	14,115
Human Services Assistant	0.8	51,427	41,753	93,180	-	-	20%	18,636
Human Services Coordinator 1	1	69,155	44,915	114,070	-	-	20%	22,814
Human Services Coordinator 1	0.88	65,343	44,928	110,271	-	-	-	-
Human Services Coordinator 2	1	79,828	45,787	125,615	-	-	20%	25,123
Human Services Supervisor	1	99,923	76,664	176,587	-	-	20%	35,317
Management Analyst, Senior	1	96,312	65,692	162,004	-	-	-	-
Marketing Program Specialist	1	96,312	66,647	162,959	100%	162,959	-	-
No Clack Parks Rec Manager	1	133,131	82,011	215,142	-	-	-	-
No Clack Parks Rec Manager	1	135,072	97,401	232,473	5%	11,624	30%	69,742
No Clack Parks Rec Manager	1	127,597	78,686	206,283	-	-	-	-
Office Supervisor	1	86,492	46,171	132,663	-	-	24%	31,839
Park Maintenance Coordinator	1	76,161	62,774	138,935	-	-	-	-
Park Maintenance Specialist	1	55,948	30,272	86,220	-	-	-	-
Park Maintenance Specialist	1	58,913	53,062	111,975	-	-	-	-
Park Maintenance Specialist	1	53,755	51,220	104,975	-	-	-	-
Park Maintenance Specialist	1	60,187	44,897	105,084	-	-	-	-
Park Maintenance Specialist	1	60,187	33,963	94,150	-	-	-	-
Planner, Senior	1	86,192	65,562	151,754	-	-	-	-
Project Manager D (Lt Term)	1	128,725	79,063	207,788	-	-	-	-
Park & Rec Program Coordinator	1	69,155	30,438	99,593	-	-	-	-
Park & Rec Program Coordinator	1	66,323	53,924	120,247	-	-	-	-
Park & Rec Program Coordinator	1	69,155	63,450	132,605	-	-	100%	132,605
Park & Rec Program Coordinator	1	68,448	35,663	104,111	-	-	-	-
Park & Rec Program Coordinator	1	68,054	35,980	104,034	-	-	-	-
Service Maintenance Worker	0.73	29,944	21,421	51,365	-	-	-	-
Total Regular Employees	38.79	\$ 3,181,259	\$ 2,165,597	\$ 5,346,856		\$ 214,061		\$ 632,506
Temp and Part-time Personnel	40.93	1,351,766	429,502	1,781,268		78,901		92,524
Other Fringe Benefits			88,763	88,763		2,133		8,163
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	79.72			\$ 7,216,888		\$ 295,095		\$ 733,192

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Total	Aquatic Park		Sports	
			Benefits			%	Amount	%	Amount
Accountant 2	1	\$ 74,016	\$ 56,775	\$	130,791	19%	\$ 24,850	14%	\$ 18,311
Accounting Specialist 2	1	54,002	30,309		84,311	19%	16,019	14%	11,804
Administrative Services Manager	1	121,268	71,462		192,730	19%	36,619	14%	26,982
Administrative Services Manager	1	105,712	72,744		178,456	-	-	-	-
Administrative Specialist 1	1	65,110	33,009		98,119	-	-	-	-
Administrative Specialist 2	1	65,747	33,685		99,432	19%	18,892	14%	13,920
Aquatic & Recreation Supervisor	1	99,922	81,163		181,085	100%	181,085	-	-
Aquatic & Recreation Supervisor	1	99,922	58,898		158,820	-	-	100%	158,820
Aquatic & Recreation Supervisor	1	82,828	69,171		151,999	100%	151,999	-	-
Aquatic Exercise Instructor	0.5	26,708	28,467		55,175	100%	55,175	-	-
Aquatic Park Shift Coordinator	1	42,517	26,342		68,859	100%	68,859	-	-
Building Maintenance Assistant	1	44,825	50,792		95,617	-	-	-	-
Building Maintenance Sp. Sr.	1	72,534	56,718		129,252	-	-	-	-
Cafeteria Cook, Senior	0.88	49,496	46,326		95,822	-	-	-	-
Director, NCPRD	1	184,913	97,392		282,305	19%	53,638	14%	39,523
Human Services Assistant	0.8	51,427	41,753		93,180	-	-	-	-
Human Services Coordinator 1	1	69,155	44,915		114,070	-	-	-	-
Human Services Coordinator 1	0.88	65,343	44,928		110,271	-	-	-	-
Human Services Coordinator 2	1	79,828	45,787		125,615	-	-	-	-
Human Services Supervisor	1	99,923	76,664		176,587	-	-	-	-
Management Analyst, Senior	1	96,312	65,692		162,004	-	-	-	-
Marketing Program Specialist	1	96,312	66,647		162,959	-	-	-	-
No Clack Parks Rec Manager	1	133,131	82,011		215,142	-	-	-	-
No Clack Parks Rec Manager	1	135,072	97,401		232,473	30%	69,742	15%	34,871
No Clack Parks Rec Manager	1	127,597	78,686		206,283	-	-	-	-
Office Supervisor	1	86,492	46,171		132,663	35%	46,432	24%	31,839
Park Maintenance Coordinator	1	76,161	62,774		138,935	-	-	-	-
Park Maintenance Specialist	1	55,948	30,272		86,220	-	-	-	-
Park Maintenance Specialist	1	58,913	53,062		111,975	-	-	-	-
Park Maintenance Specialist	1	53,755	51,220		104,975	-	-	-	-
Park Maintenance Specialist	1	60,187	44,897		105,084	-	-	-	-
Park Maintenance Specialist	1	60,187	33,963		94,150	-	-	-	-
Planner, Senior	1	86,192	65,562		151,754	-	-	-	-
Project Manager D (Lt Term)	1	128,725	79,063		207,788	-	-	-	-
Park & Rec Program Coordinator	1	69,155	30,438		99,593	-	-	100%	99,593
Park & Rec Program Coordinator	1	66,323	53,924		120,247	-	-	100%	120,247
Park & Rec Program Coordinator	1	69,155	63,450		132,605	-	-	-	-
Park & Rec Program Coordinator	1	68,448	35,663		104,111	-	-	-	-
Park & Rec Program Coordinator	1	68,054	35,980		104,034	100%	104,034	-	-
Service Maintenance Worker	0.73	29,944	21,421		51,365	100%	51,365	-	-
Total Regular Employees	38.79	\$ 3,181,259	\$ 2,165,597	\$	5,346,856		\$ 878,710		\$ 555,910
Temp and Part-time Personnel	40.93	1,351,766	429,502		1,781,268		664,954		522,074
Other Fringe Benefits			88,763		88,763		19,449		9,104
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)									
Total Personnel Services	79.72			\$	7,216,888		\$ 1,563,112		\$ 1,087,087

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Total	Social Services		Nutrition	
			Benefits			%	Amount	%	Amount
Accountant 2	1	\$ 74,016	\$ 56,775	\$	130,791	11%	\$ 14,387	9%	\$ 11,771
Accounting Specialist 2	1	54,002	30,309		84,311	11%	\$ 9,274	9%	7,588
Administrative Services Manager	1	121,268	71,462		192,730	11%	\$ 21,200	9%	17,346
Administrative Services Manager	1	105,712	72,744		178,456	-	-	-	-
Administrative Specialist 1	1	65,110	33,009		98,119	20%	\$ 19,624	-	-
Administrative Specialist 2	1	65,747	33,685		99,432	11%	10,938	9%	8,949
Aquatic & Recreation Supervisor	1	99,922	81,163		181,085	-	-	-	-
Aquatic & Recreation Supervisor	1	99,922	58,898		158,820	-	-	-	-
Aquatic & Recreation Supervisor	1	82,828	69,171		151,999	-	-	-	-
Aquatic Exercise Instructor	0.5	26,708	28,467		55,175	-	-	-	-
Aquatic Park Shift Coordinator	1	42,517	26,342		68,859	-	-	-	-
Building Maintenance Assistant	1	44,825	50,792		95,617	-	-	-	-
Building Maintenance Sp. Sr.	1	72,534	56,718		129,252	-	-	-	-
Cafeteria Cook, Senior	0.88	49,496	46,326		95,822	-	-	100%	95,822
Director, NCPRD	1	184,913	97,392		282,305	11%	31,054	9%	25,407
Human Services Assistant	0.8	51,427	41,753		93,180	55%	51,249	-	-
Human Services Coordinator 1	1	69,155	44,915		114,070	50%	57,035	30%	34,221
Human Services Coordinator 1	0.88	65,343	44,928		110,271	100%	110,271	-	-
Human Services Coordinator 2	1	79,828	45,787		125,615	80%	100,492	-	-
Human Services Supervisor	1	99,923	76,664		176,587	35%	61,805	30%	52,976
Management Analyst, Senior	1	96,312	65,692		162,004	-	-	-	-
Marketing Program Specialist	1	96,312	66,647		162,959	-	-	-	-
No Clack Parks Rec Manager	1	133,131	82,011		215,142	-	-	-	-
No Clack Parks Rec Manager	1	135,072	97,401		232,473	11%	25,572	3%	6,974
No Clack Parks Rec Manager	1	127,597	78,686		206,283	-	-	-	-
Office Supervisor	1	86,492	46,171		132,663	8%	10,613	3%	3,980
Park Maintenance Coordinator	1	76,161	62,774		138,935	-	-	-	-
Park Maintenance Specialist	1	55,948	30,272		86,220	-	-	-	-
Park Maintenance Specialist	1	58,913	53,062		111,975	-	-	-	-
Park Maintenance Specialist	1	53,755	51,220		104,975	-	-	-	-
Park Maintenance Specialist	1	60,187	44,897		105,084	-	-	-	-
Park Maintenance Specialist	1	60,187	33,963		94,150	-	-	-	-
Planner, Senior	1	86,192	65,562		151,754	-	-	-	-
Project Manager D (Lt Term)	1	128,725	79,063		207,788	-	-	-	-
Park & Rec Program Coordinator	1	69,155	30,438		99,593	-	-	-	-
Park & Rec Program Coordinator	1	66,323	53,924		120,247	-	-	-	-
Park & Rec Program Coordinator	1	69,155	63,450		132,605	-	-	-	-
Park & Rec Program Coordinator	1	68,448	35,663		104,111	-	-	-	-
Park & Rec Program Coordinator	1	68,054	35,980		104,034	-	-	-	-
Service Maintenance Worker	0.73	29,944	21,421		51,365	-	-	-	-
Total Regular Employees	38.79	\$ 3,181,259	\$ 2,165,597	\$	5,346,856		\$ 523,514		\$ 265,035
Temp and Part-time Personnel	40.93	1,351,766	429,502		1,781,268		87,595		131,085
Other Fringe Benefits			88,763		88,763		3,465		4,300
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)									
Total Personnel Services	79.72			\$	7,216,888		\$ 614,574		\$ 400,420

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe Benefits	Total	Transportation		Park & Facility Maintenance	
					%	Amount	%	Amount
Accountant 2	1	\$ 74,016	\$ 56,775	\$ 130,791	1%	\$ 1,308	23%	\$ 30,082
Accounting Specialist 2	1	54,002	30,309	84,311	1%	843	23%	19,392
Administrative Services Manager	1	121,268	71,462	192,730	1%	1,927	23%	44,328
Administrative Services Manager	1	105,712	72,744	178,456	-	-	-	-
Administrative Specialist 1	1	65,110	33,009	98,119	-	-	-	-
Administrative Specialist 2	1	65,747	33,685	99,432	1%	994	23%	22,869
Aquatic & Recreation Supervisor	1	99,922	81,163	181,085	-	-	-	-
Aquatic & Recreation Supervisor	1	99,922	58,898	158,820	-	-	-	-
Aquatic & Recreation Supervisor	1	82,828	69,171	151,999	-	-	-	-
Aquatic Exercise Instructor	0.5	26,708	28,467	55,175	-	-	-	-
Aquatic Park Shift Coordinator	1	42,517	26,342	68,859	-	-	-	-
Building Maintenance Assistant	1	44,825	50,792	95,617	-	-	100%	95,617
Building Maintenance Sp. Sr.	1	72,534	56,718	129,252	-	-	100%	129,252
Cafeteria Cook, Senior	0.88	49,496	46,326	95,822	-	-	-	-
Director, NCPRD	1	184,913	97,392	282,305	1%	2,823	23%	64,930
Human Services Assistant	0.8	51,427	41,753	93,180	25%	23,295	-	-
Human Services Coordinator 1	1	69,155	44,915	114,070	-	-	-	-
Human Services Coordinator 1	0.88	65,343	44,928	110,271	-	-	-	-
Human Services Coordinator 2	1	79,828	45,787	125,615	-	-	-	-
Human Services Supervisor	1	99,923	76,664	176,587	15%	26,488	-	-
Management Analyst, Senior	1	96,312	65,692	162,004	-	-	-	-
Marketing Program Specialist	1	96,312	66,647	162,959	-	-	-	-
No Clack Parks Rec Manager	1	133,131	82,011	215,142	-	-	100%	215,142
No Clack Parks Rec Manager	1	135,072	97,401	232,473	1%	2,325	-	-
No Clack Parks Rec Manager	1	127,597	78,686	206,283	-	-	-	-
Office Supervisor	1	86,492	46,171	132,663	1%	1,327	5%	6,633
Park Maintenance Coordinator	1	76,161	62,774	138,935	-	-	100%	138,935
Park Maintenance Specialist	1	55,948	30,272	86,220	-	-	100%	86,220
Park Maintenance Specialist	1	58,913	53,062	111,975	-	-	100%	111,975
Park Maintenance Specialist	1	53,755	51,220	104,975	-	-	100%	104,975
Park Maintenance Specialist	1	60,187	44,897	105,084	-	-	100%	105,084
Park Maintenance Specialist	1	60,187	33,963	94,150	-	-	100%	94,150
Planner, Senior	1	86,192	65,562	151,754	-	-	-	-
Project Manager D (Lt Term)	1	128,725	79,063	207,788	-	-	-	-
Park & Rec Program Coordinator	1	69,155	30,438	99,593	-	-	-	-
Park & Rec Program Coordinator	1	66,323	53,924	120,247	-	-	-	-
Park & Rec Program Coordinator	1	69,155	63,450	132,605	-	-	-	-
Park & Rec Program Coordinator	1	68,448	35,663	104,111	-	-	-	-
Park & Rec Program Coordinator	1	68,054	35,980	104,034	-	-	-	-
Service Maintenance Worker	0.73	29,944	21,421	51,365	-	-	-	-
Total Regular Employees	38.79	\$ 3,181,259	\$ 2,165,597	\$ 5,346,856		\$ 61,330		\$ 1,269,584
Temp and Part-time Personnel	40.93	1,351,766	429,502	1,781,268		45,940		90,497
Other Fringe Benefits			88,763	88,763		1,337		27,075
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)								
Total Personnel Services	79.72			\$ 7,216,888		\$ 108,607		\$ 1,387,157

PERSONNEL SERVICES SUMMARY *continued*

Position Description	FTE	Salary	Fringe		Total	Natural Areas		Planning	
			Benefits			%	Amount	%	Amount
Accountant 2	1	\$ 74,016	\$ 56,775	\$	130,791	7%	\$ 9,155	6%	\$ 7,847
Accounting Specialist 2	1	54,002	30,309		84,311	7%	5,902	6%	5,059
Administrative Services Manager	1	121,268	71,462		192,730	7%	13,491	6%	11,564
Administrative Services Manager	1	105,712	72,744		178,456	-	-	-	-
Administrative Specialist 1	1	65,110	33,009		98,119	-	-	-	-
Administrative Specialist 2	1	65,747	33,685		99,432	7%	6,960	6%	5,966
Aquatic & Recreation Supervisor	1	99,922	81,163		181,085	-	-	-	-
Aquatic & Recreation Supervisor	1	99,922	58,898		158,820	-	-	-	-
Aquatic & Recreation Supervisor	1	82,828	69,171		151,999	-	-	-	-
Aquatic Exercise Instructor	0.5	26,708	28,467		55,175	-	-	-	-
Aquatic Park Shift Coordinator	1	42,517	26,342		68,859	-	-	-	-
Building Maintenance Assistant	1	44,825	50,792		95,617	-	-	-	-
Building Maintenance Sp. Sr.	1	72,534	56,718		129,252	-	-	-	-
Cafeteria Cook, Senior	0.88	49,496	46,326		95,822	-	-	-	-
Director, NCPRD	1	184,913	97,392		282,305	7%	19,761	6%	16,938
Human Services Assistant	0.8	51,427	41,753		93,180	-	-	-	-
Human Services Coordinator 1	1	69,155	44,915		114,070	-	-	-	-
Human Services Coordinator 1	0.88	65,343	44,928		110,271	-	-	-	-
Human Services Coordinator 2	1	79,828	45,787		125,615	-	-	-	-
Human Services Supervisor	1	99,923	76,664		176,587	-	-	-	-
Management Analyst, Senior	1	96,312	65,692		162,004	100%	162,004	-	-
Marketing Program Specialist	1	96,312	66,647		162,959	-	-	-	-
No Clack Parks Rec Manager	1	133,131	82,011		215,142	-	-	-	-
No Clack Parks Rec Manager	1	135,072	97,401		232,473	-	-	5%	11,624
No Clack Parks Rec Manager	1	127,597	78,686		206,283	-	-	100%	206,283
Office Supervisor	1	86,492	46,171		132,663	-	-	-	-
Park Maintenance Coordinator	1	76,161	62,774		138,935	-	-	-	-
Park Maintenance Specialist	1	55,948	30,272		86,220	-	-	-	-
Park Maintenance Specialist	1	58,913	53,062		111,975	-	-	-	-
Park Maintenance Specialist	1	53,755	51,220		104,975	-	-	-	-
Park Maintenance Specialist	1	60,187	44,897		105,084	-	-	-	-
Park Maintenance Specialist	1	60,187	33,963		94,150	-	-	-	-
Planner, Senior	1	86,192	65,562		151,754	-	-	100%	151,754
Project Manager D (Lt Term)	1	128,725	79,063		207,788	-	-	100%	207,788
Park & Rec Program Coordinator	1	69,155	30,438		99,593	-	-	-	-
Park & Rec Program Coordinator	1	66,323	53,924		120,247	-	-	-	-
Park & Rec Program Coordinator	1	69,155	63,450		132,605	-	-	-	-
Park & Rec Program Coordinator	1	68,448	35,663		104,111	100%	104,111	-	-
Park & Rec Program Coordinator	1	68,054	35,980		104,034	-	-	-	-
Service Maintenance Worker	0.73	29,944	21,421		51,365	-	-	-	-
Total Regular Employees	38.79	\$ 3,181,259	\$ 2,165,597	\$	5,346,856		\$ 321,385		\$ 624,822
Temp and Part-time Personnel	40.93	1,351,766	429,502		1,781,268		67,698		-
Other Fringe Benefits			88,763		88,763		9,434		4,303
(including Vacation buyout, Health adjustments, Workers-comp, and Unemployment)									
Total Personnel Services	79.72			\$	7,216,888		\$ 398,518		\$ 629,125

GLOSSARY

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

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

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

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

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

APPROPRIATION. Authorization from the BCC to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee to the BCC for adoption.

ARBITRAGE. The investment of bond proceeds at a higher yield than the coupon rate being paid on the bonds.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION (AV). The value given to real and personal property to establish a basis for levying taxes.

BALLOT MEASURE 47. In November 1996, voters passed a tax limitation initiative, which was referred to as Ballot Measure 47. The Measure's provisions included: a tax rollback for property taxes; a cap of 3% on property tax increases in future years; a requirement that special elections for property tax increase measures must be approved by 50% of all registered voters, as opposed to a simple majority in general elections. Due to several complexities regarding implementation, the legislature instead proposed Ballot Measure 50. Ballot Measure 47 was replaced by Ballot Measure 50 in May 1997.

BALLOT MEASURE 50. In May 1997 voters replaced Ballot Measure 47 with Ballot Measure 50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

BOND. A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET. The District’s financial plan for a period of one year. By statute, the budget must include a statement of actual revenues and expenditures for each of the last two years. Revenues and expenditures for the current and forthcoming year are estimated.

BUDGET COMMITTEE. Budget reviewing board, consisting of the BCC and five citizens appointed by the BCC, which is responsible to pass the District’s Proposed Budget after a budget deliberation meeting and a public hearing.

BUDGET MESSAGE. A message prepared by the District Director explaining the annual proposed budget, articulating the strategies and budget packages to achieve the District’s goals, and identifying budget impacts and changes. Also known as Letter of Transmittal.

BUDGET PROCESS. The process of translating, planning and programming decisions into specific financial plans.

CAPITAL BUDGET. A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

CAPITAL EXPENDITURES. Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures to be incurred each year for a fixed period of several years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method for financing those expenditures.

CAPITAL OUTLAY. A budget category for items having a value of \$5,000 or more and having a useful economic lifetime of more than one year.

CAPITAL PROJECTS FUND. Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

CASH BASIS OF ACCOUNTING. The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY. See FISCAL YEAR.

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

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

GENERAL FUND. 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 are derived from taxes, fees and from all other sources, but excluding beginning balance, transfers and debt proceeds.

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources, which are legally restricted to finance particular functions or activities.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a tax levy.

SYSTEM DEVELOPMENT CHARGE (SDC). A charge levied on new construction to help pay for additional expenses created by this growth.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX BASE. The authority to permanently levy a dollar amount annually as approved by a majority of voters in May or November of an even numbered year is called a tax base. Once established, a local government may levy up to a full amount of its tax base authority without another vote of the people.

TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The tax rate for NCPRD is permanently set at \$.5382 per thousand dollars of assessed valuation.

TAX ROLL. The official list of the Clackamas County Assessor showing the amount of taxes imposed against each taxable property.

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

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

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

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

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

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

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_pVtSEzPuS7CYMe1t1qnmC9A. 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.

Contact: Elizabeth Gomez

Telephone: 971-645-7935

Email: egomez@ncprd.com

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		

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
<p>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.</p>	

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.

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

To assessor of Clackamas County

FORM OR-LB-50
2022-2023

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

☐ Check here if this is
an amended form.

The North Clackamas Parks & Recreation District has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>150 Beaver Creek Rd</u>	<u>Oregon City</u>	<u>OR</u>	<u>97045</u>	
Mailing Address of District	City	State	ZIP code	Date
<u>Elizabeth Gomez</u>	<u>Financial Operations Manager</u>	<u>971-645-7935</u>	<u>egomez@ncprd.com</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: 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.		0
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.		

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	ORS Authority**	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 ORS authority for putting these assessments on the roll 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

Michael Bork, NCPRD Director

June 30, 2022

Board of County Commissioners
Clackamas County
Board of North Clackamas Parks and Recreation District

Members of the Board:

Approval of Resolution 2022- 59 Providing for Adoption of a North Clackamas Parks and Recreation District Budget for Fiscal Year 2022-2023, Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2022 through June 30, 2023

Purpose/Outcome	Approval of a resolution to adopt 2022-2023 Fiscal Year (FY) budget for North Clackamas Parks & Recreation District
Dollar Amount and Fiscal Impact	North Clackamas Parks and Recreation District budget in the amount of \$54,935,941 for FY 2022-2023.
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Duration	July 1, 2022 through June 30, 2023
Previous Board Action/Review	<i>May 23, 2022 Proposed Budget Hearing</i> – NCPRD Budget Committee approved the FY 2022-2023 budget as presented. <i>June 14, 2022 BCC Policy Session</i> – reviewed changes of less than 10% to NCPRD Approved Budget
Strategic Plan Alignment	The adoption of the NCPRD FY 22-23 budget ensures a legally compliant and transparent budget process, which aligns with the County goal of Building Public Trust through Good Government.
Counsel Review	
Procurement Review	Was the item processed through Procurement? yes <input type="checkbox"/> no <input checked="" type="checkbox"/> X If no, provide brief explanation: Budget Adoption
Contact Person	Elizabeth Gomez, Financial Operations Manager, NCPRD 971-645-7935
Contract No.	N/A

BACKGROUND:

The attached resolution and exhibit adopt the budget as published and approved by the NCPRD Budget Committee, with changes less than 10% approved by the NCPRD Board of Directors, and in accordance with the state budget law, makes appropriations, and imposes and categorizes taxes for the fiscal year 2022-2023.

Changes to budget approved by NCPRD Budget Committee:

Capital Asset Fund	FY 22-23 Budget Approved	Changes Requested	FY 22-23 Final Budget
Materials & Services	85,000	-	85,000
Capital Outlay	14,186,710	+272,894	14,459,604
Reserve for Future Expenditures	7,816,466	-272,894	7,543,572
Total	\$22,088,176	-	\$22,088,176

RECOMMENDATION:

Staff respectfully recommends the Board approve Resolution 2022-59, including Exhibit A for adoption of the FY 22-23 budget.

ATTACHMENT:

Resolution 2022-59 in the matter of adopting a 2022-2023 Fiscal Year budget, making appropriations, and imposing and categorizing taxes for the period of July 1, 2022 through June 30, 2023.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Bork", with a stylized flourish at the end.

Michael Bork, Director
North Clackamas Parks & Recreation District

**BEFORE THE BOARD OF
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
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 2022/2023 Fiscal Year Budget, Making Appropriations And Imposing And Categorizing Taxes For The Period Of July 1, 2022 Through June 30, 2023

Resolution No. 2022-59

Page 1 of 1

Whereas, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon ("District"), for the period of July 1, 2022 through June 30, 2023, 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 22, 2022, and;

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

NOW, THEREFORE the Clackamas County Board of County Commissioners resolves as follows:

1. The budget is hereby adopted for the fiscal year 2022-2023 in the amount of **\$54,935,941** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2022-2023 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:

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

DATED this 30th day of June, 2022

**BOARD OF COUNTY COMMISSIONERS
Acting as the Board of
North Clackamas Parks and Recreation District**

Chair

Recording Secretary

North Clackamas Parks and Recreation District
Fiscal Year 2022-2023
Exhibit A

General Fund

NCPRD Administration	\$ 198,180
Marketing & Communication	554,705
Recreation	920,063
Aquatic Park	1,790,462
Sports	1,390,138
Social Services	682,094
Nutrition	594,980
Transportation	148,507
Parks & Facility Maintenance	2,803,268
Natural Areas	609,627
Planning	814,015
Non-departmental	
Transfers to Other Funds	8,948,406
Contingency	2,373,670
	<u>\$ 21,828,115</u>

System Development Charges Fund - Zone 1

Materials and Services	\$ 21,000
Non-departmental	
Transfers to Other Funds	3,116,240
Reserve For Future Expenditures	2,584,560
	<u>\$ 5,721,800</u>

System Development Charges Fund - Zone 2

Materials and Services	\$ 8,000
Non-departmental	
Transfers to Other Funds	888,820
Reserve For Future Expenditures	1,819,270
	<u>\$ 2,716,090</u>

System Development Charges Fund - Zone 3

Materials and Services	\$ 8,000
Non-departmental	
Transfers to Other Funds	99,160
Reserve For Future Expenditures	2,474,600
	<u>\$ 2,581,760</u>

Capital Asset Fund, with approved changes

Materials and Services	\$ 85,000
Capital Outlay	14,459,604
Non-departmental	
Reserve For Future Expenditures	7,543,572
	<u>\$ 22,088,176</u>
Grand Total	<u>\$ 54,935,941</u>
Total Appropriated	\$ 40,513,939
Total Unappropriated	14,422,002
	<u>\$ 54,935,941</u>

*NCPRD Budget Committee approved the following:

Capital Asset Fund

Materials and Services	\$ 85,000
Capital Outlay	14,186,710
Non-departmental	
Reserve For Future Expenditures	7,816,466
	<u>\$ 22,088,176</u>
Grand Total	<u>\$ 54,935,941</u>
Total Appropriated	\$ 40,241,045
Total Unappropriated	14,694,896
	<u>\$ 54,935,941</u>