



PROPOSED BUDGET

FISCAL YEAR 2025|2026



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

NCPRD is a component unit of Clackamas County, Oregon

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NORTH CLACKAMAS PARKS & RECREATION DISTRICT

A Service District of Clackamas County

FISCAL YEAR 2025-2026 PROPOSED BUDGET

BUDGET COMMITTEE

Board of Directors

Craig Roberts, Chair

Paul Savas, Commissioner

Martha Schrader, Commissioner

Ben West, Commissioner

Vacant, Commissioner Position 4

Community Members

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Sean Buchanan

David Chitsazan

Robert Keys

Wendy Rader

**Clackamas County Administrator/District Administrator/Budget Officer
Gary Schmidt**

**North Clackamas Parks and Recreation District Director
Kia Selley, RLA**

Prepared by:

Kia Selley, RLA, District Director

Dominic Cortinas, NCPRD Deputy Director

Kandi Ho, NCPRD Division Director

Erin Reome, NCPRD Division Director

Kallie Guentner, Financial Services Supervisor

www.ncprd.com

finance@ncprd.com

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BUDGET PRESENTATION AWARD

For the third year in a row, the Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the North Clackamas Parks and Recreation District for its annual budget for the fiscal year beginning July 1, 2024. To receive this award, a governmental unit must publish a budget document that meets the following program criteria: a policy document, an operations guide, a financial plan, and a communications device.

The award is valid for one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the FY 25-26 budget document will be submitted to GFOA to determine its eligibility for the award in 2025.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**North Clackamas Parks and Recreation District
Oregon**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

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INTRODUCTION



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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Budget Message

Fiscal Year 2025-2026

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

The North Clackamas Parks and Recreation District (NCPRD) Proposed Budget for Fiscal Year (FY) 2025-2026, beginning July 1, 2025, is \$40,915,205. 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.

The FY 25-26 NCPRD Budget presents five distinct lines of business:

- NCPRD Administration, which includes all Administrative functions and Marketing.
- Programs and Community Centers, which include Recreation and Sports programs, Aquatic Park, Milwaukie Community Center, and the community center at the Concord property (renaming underway).
- Older Adult Services, which includes Social Services and Nutrition programs.
- Parks, Trails, and Natural Areas, which includes maintenance for parks and facilities and Trails and Natural Areas programs.
- Planning and Development, which includes the System Development Charge program, Planning, Capital Improvement, and Capital Repair and Replacement Projects.

DISTRICT PROFILE

Voters approved the formation of the District in 1990, addressing the need for more parks and recreation services in the urbanized northern portion of Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 106,000 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 that is managed by a District Director and overseen by a District Administrator, who also serves as the Clackamas County Administrator. As a county service district, the five-member Board of County Commissioners also 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 \$7.6 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 42.79 full-time equivalent (FTE) regular status employees and employs hundreds of seasonal and temporary positions annually. These FTE are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD manages, protects, and maintains 36 developed parks (173 acres), seven natural areas or greenways, including the 6-mile Trolley Trail, and 13 undeveloped properties (59 acres). The District also operates and maintains three facilities: North Clackamas Aquatic Park, Milwaukie Community Center, and a renovated community center at the Concord property. Concord property construction, as well as a public renaming of the site, will be completed in fall 2025.

NCPRD provides a wide range of recreational opportunities for residents of all ages. Programs and activities include swimming lessons, sports leagues, enrichment and fitness classes, and educational and cultural offerings. The District serves all populations, including older adults and those with disabilities, offering vital social and health services, such as nutrition support to homebound individuals.

The District offers many community events throughout the year, some at no cost to participants, including Movies in the Park, Concerts in the Park, Fiesta Latina en el Parque, and seasonal celebrations. In addition, NCPRD hosts special events, including park groundbreakings and grand openings, and public open houses for gathering community input on planning and capital projects.

COST RECOVERY PLAN

The District strives to set program and service fees according to a 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 benefits have higher cost recovery targets. These programs typically have higher participation fees that help offset the cost of providing free and subsidized services with greater community benefit.

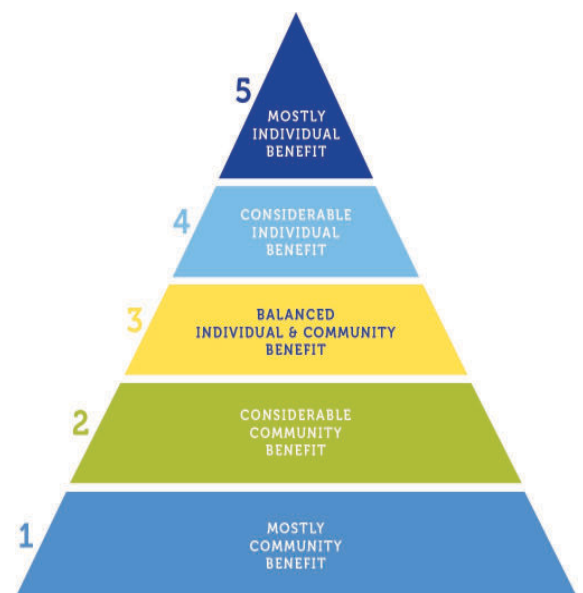


Figure 1. Cost Recovery Pyramid

FISCAL PLANNING

The budget for FY 25-26 represents the District's financial plan to achieve the goals and priorities, which are outlined below.

- Support 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 quality recreation, fitness, education, and older adult programs to District residents that are competitively priced, consistent with the cost recovery methodology, accessible to the largest number of residents given 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 investments that will maintain the safety, security, and longevity of all District assets.

FUNDING

The cost of operations continues to outpace annual tax revenue generation, making it difficult to serve the needs and wants of District residents. Established in 1990, NCPRD's tax base of \$0.5382 per \$1,000 of assessed value continues to be the lowest rate for comparable districts in the state. For example, Tualatin Hills Parks & Recreation District funds operations with a fixed, permanent tax rate of \$1.31 plus a \$0.50 Local Option Levy, the Bend Parks & Recreation District funds operations with a fixed, permanent tax rate of \$1.46, and the Willamalane Parks & Recreation District in Springfield has a fixed, permanent tax rate of \$2.01. (See Figure 2). The impact of NCPRD's low tax rate has been compounded by recent historic inflation.

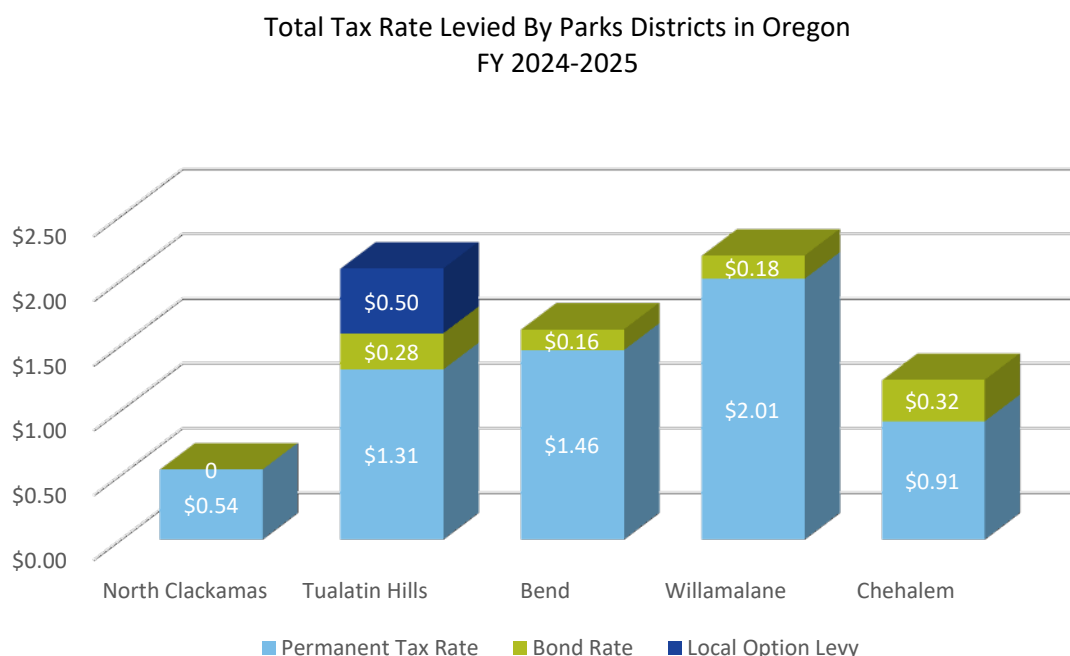


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 24-25

The original District 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 to District voters. Although System Development Charge (SDC) funds are collected from new development to fund park expansion and serve new growth, current SDC rates are some of the lowest in the region. Further, the lack of a dedicated source of funding for capital repair and replacement projects has required NCPRD to fund these projects and ongoing operations from the permanent tax base revenue, which is typically reserved for operational purposes. For these reasons, delivery of new capital assets and capital repair and replacement investments have been limited.

DISTRICT CHALLENGES

Financial Forecast

The most significant issue facing the District is that the cost of operations is outpacing revenues. Although this problem has been growing over time, the recent inflationary period has accelerated the problem. Conservative budget forecasts indicate that in approximately six years, the NCPRD General Fund will not be sufficient to cover the cost of District operations without an increase in revenue or program reductions. To build a structurally sound budget and extend the life of available funding, the District has identified program and service reductions totaling 33%. A diligent effort was made to preserve programs and services that most closely align with NCPRD's mission. Even with these reductions to programs and

services, additional budget reductions are anticipated in future fiscal years unless new revenue is identified.

To preserve the NCPRD General Fund for operations, System Development Charge (SDC) Funds will be prioritized over the use of General Funds for capital projects. SDC collection is often unpredictable, and the rate at which the District charges SDC fees is lower in comparison to other park districts and has not kept pace with inflation. Limited capital resources combined with the rise in materials and labor will make it challenging to meet the needs and wants of District residents for new and improved parks and facilities.

Milwaukie Bay Park

In FY 22-23, this project was put on hold pending the outcome of litigation initiated by the City of Milwaukie regarding a legal means of departure from the District. A portion of the required project funding has been preserved in the budget should the project move forward in FY 25-26. Additional project funds will need to be identified to complete design drawings (currently 50% complete) and construct the project.

CURRENT FISCAL YEAR HIGHLIGHTS

- Awarded Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officers Association for FY 23-24 annual comprehensive report (31st year)
- Launched new website with enhanced navigation, accessibility, and mobile optimization
- Mobilized 300+ volunteers to deliver 80,000 meals to eligible community members
- Provided swim lessons seven days per week to increase access and offerings
- Expanded teen programming with five events that provided safe, engaging spaces for youth to connect and create
- Secured Oregon Department of Transportation grant funding for Trails Network Plan and selected a consultant
- Engaged 100+ volunteers for natural area restoration
- Collaborated with Clackamas County Development Agency for acquisition of a 9.6-acre property at SE 70th Avenue and SE Monroe Street for future park development
- Installed Trolley Trail safety signage funded with Metro grant

Thank you to NCPRD staff and to the District Advisory Committee for their contributions to the FY 25-26 Budget. And thank you to the elected NCPRD Board of Directors and appointed NCPRD Budget Committee for their continued stewardship and financial oversight of the North Clackamas Parks and Recreation District.

Respectfully submitted,



Gary Schmidt
District Administrator, NCPRD
County Administrator, Clackamas County



Kia Selley, RLA
District Director, NCPRD

BUDGET OVERVIEW

The following summary data serves to complement the Budget Message by providing a general overview of significant budgetary items, highlights, and trends for North Clackamas Parks and Recreation District (NCPRD) for Fiscal Year (FY) 25-26.

In accordance with Oregon State Budget Law, NCPRD's total FY 25-26 budget is balanced overall and in each fund. A balanced budget is achieved when "resources," which consist of revenues combined with other financing sources, interfund transfers in, and beginning fund balances, are equal to "requirements," which consist of planned expenditures, contingencies, interfund transfers out, and reserves.

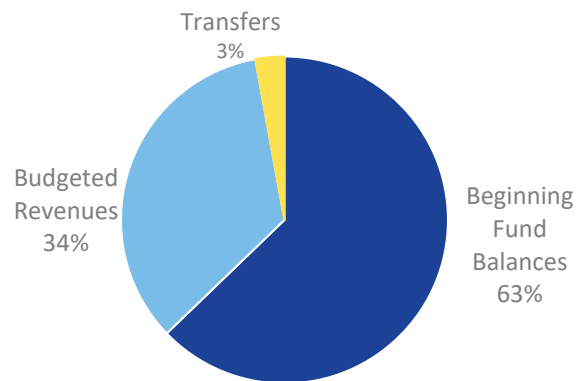
BUDGET SUMMARY

FY 25-26 Total Resources \$40,915,205

Total District resources include budgeted current revenues of approximately \$41 million. Resources include budgeted revenues of \$14 million, beginning fund balances of \$25.7 million, and interfund transfers-in of \$1.2 million.

| Resources | Amount |
|------------------------|---------------------|
| Beginning Fund Balance | 25,744,832 |
| Budgeted Revenues | 14,014,304 |
| Interfund Transfers In | 1,156,069 |
| TOTAL | \$40,915,205 |

Total Resources

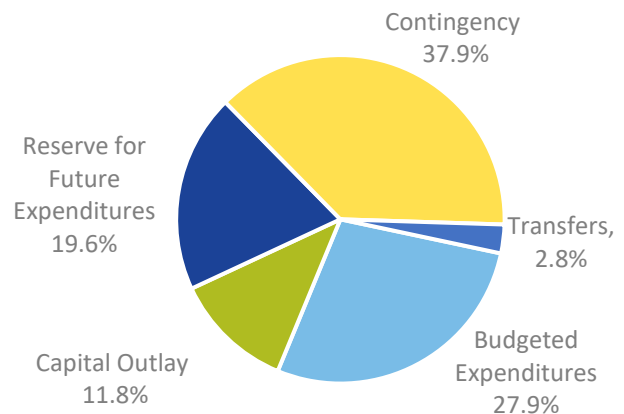


FY 25-26 Total Requirements \$40,915,205

Total District requirements for FY 25-26 are budgeted at approximately \$41 million. Requirements include budgeted expenditures of \$11.4 million, capital outlay of \$4.8 million, reserve for future expenditures of \$8 million, contingency of \$15.5 million, and interfund transfers-out of \$1.2 million.

| Requirements | Amount |
|---------------------------------|---------------------|
| Budgeted Expenditures | 11,415,869 |
| Capital Outlay | 4,841,000 |
| Reserve for Future Expenditures | 8,009,758 |
| Contingency | 15,492,509 |
| Interfund Transfers Out | 1,156,069 |
| TOTAL | \$40,915,205 |

Total Requirements



BUDGET SUMMARY – ALL FUNDS

| RESOURCES | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | 28,666,540 | 33,196,637 | 30,585,862 | 33,345,372 | 25,744,832 |
| Revenues | | | | | |
| Taxes | 6,949,573 | 7,087,992 | 7,443,000 | 7,443,000 | 7,570,000 |
| Federal, State, local, All | | | | | |
| Other Gifts and Donations | 3,243,653 | 665,152 | 3,124,823 | 1,855,568 | 1,128,200 |
| Charges, Fees, Licenses, | | | | | |
| Permits, Fines, Assessments | 3,308,369 | 4,116,982 | 3,136,500 | 4,355,911 | 3,889,816 |
| All Other Revenue | | | | | |
| Resources | 1,420,647 | 2,125,203 | 1,508,353 | 7,819,355 | 1,426,288 |
| Other Interfund Transfers | 278,355 | 532,565 | 15,682,955 | 12,522,451 | 1,156,069 |
| Sub-total - Revenues | 15,200,597 | 14,527,894 | 30,895,631 | 33,996,285 | 15,170,373 |
| TOTAL RESOURCES | 43,867,137 | 47,724,530 | 61,481,493 | 67,341,657 | 40,915,205 |
| | | | | | |
| REQUIREMENTS | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Adopted |
| Operating Expenditures | | | | | |
| Materials and Services* | 9,068,739 | 10,705,628 | 11,745,626 | 10,548,058 | 11,572,374 |
| Capital Outlay | 1,323,406 | 3,140,965 | 19,928,089 | 7,771,912 | 4,841,000 |
| Transfers | 278,355 | 532,565 | 15,682,955 | 12,339,458 | 1,156,069 |
| Reserve For Future | | | | | |
| Expenditures | - | - | 9,404,833 | - | 7,853,253 |
| Contingency | - | - | 4,719,990 | - | 15,492,509 |
| Ending Fund Balance | 33,196,637 | 33,345,372 | - | 28,747,801 | - |
| TOTAL REQUIREMENTS | 10,670,500 | 14,379,158 | 61,481,493 | 30,659,428 | 40,915,205 |

**Personnel Services are contracted through Clackamas County, and expenses are budgeted in materials and 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

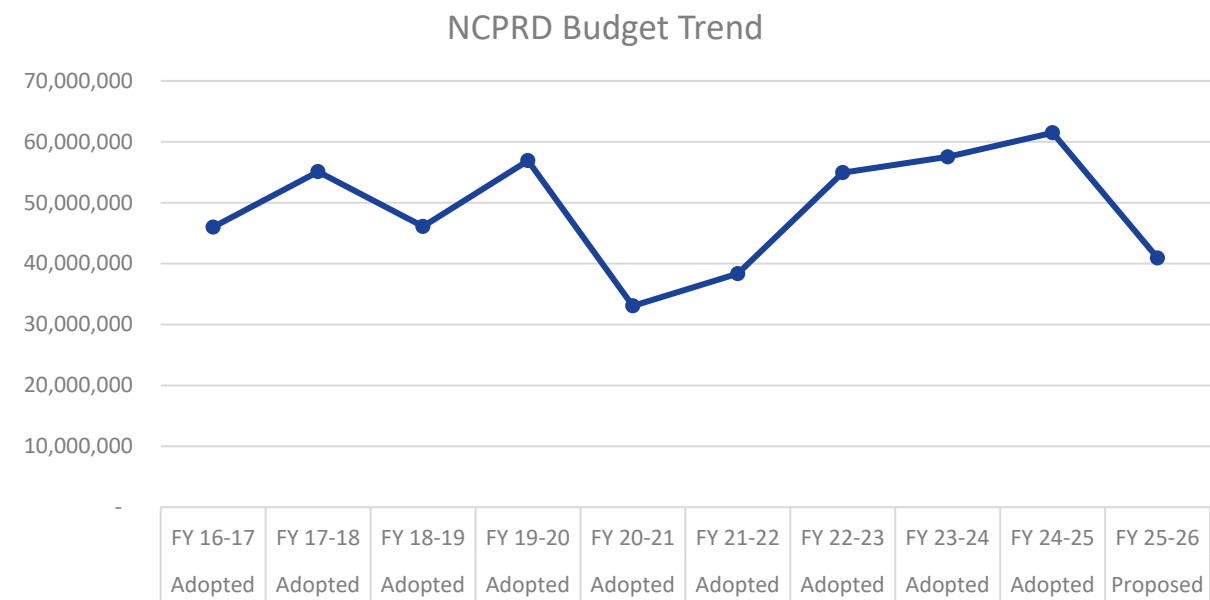
| Fund | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| NCPRD General Fund | | | | | | |
| NCPRD Administration | | | | | | |
| Administration | \$ 17,785,349 | \$ 22,892,459 | \$ 21,528,632 | \$ 16,259,196 | \$ - | \$ - |
| Programs and Community Centers | | | | | | |
| Recreation | 866,814 | 364,536 | 285,000 | 425,000 | - | - |
| Aquatic Park | 2,718,461 | 1,511,923 | 1,283,000 | 1,430,500 | - | - |
| Sports | 1,574,921 | 806,507 | 655,000 | 665,000 | - | - |
| Older Adult Services | | | | | | |
| Social Services | 78,880 | 74,882 | 80,300 | 68,800 | - | - |
| Nutrition | 599,731 | 537,570 | 550,000 | 740,136 | - | - |
| Transportation | 67,328 | 72,005 | 71,000 | - | - | - |
| Parks, Trails, and Natural Areas | | | | | | |
| Parks and Facility Maintenance | 157,055 | 168,622 | 5,350 | 38,366 | - | - |
| Natural Areas | 58,187 | 81,980 | 60,000 | 80,000 | - | - |
| Planning and Development | | | | | | |
| Planning | 42,245 | 17,476 | 271,780 | 145,569 | - | - |
| Total | 23,948,971 | 26,527,961 | 24,790,061 | 19,852,567 | - | - |
| SDC Fund Zone 1 | | | | | | |
| Total | 6,734,567 | 7,697,393 | 8,263,809 | 7,832,051 | - | - |
| SDC Fund Zone 2 | | | | | | |
| Total | 2,599,090 | 3,062,986 | 2,262,276 | 2,256,220 | - | - |
| SDC Fund Zone 3 | | | | | | |
| Total | 2,658,505 | 2,878,827 | 3,047,817 | 1,800,196 | - | - |
| Capital Projects Fund | | | | | | |
| Capital Improvement Projects | 4,491,561 | 4,167,334 | 20,046,951 | 6,348,206 | - | - |
| Capital Repair and Replacement | 3,434,441 | 3,380,032 | 3,070,579 | 2,825,965 | - | - |
| Total | 7,926,002 | 7,547,366 | 23,117,530 | 9,174,171 | - | - |
| Total Revenue | \$ 43,867,135 | \$ 47,714,533 | \$ 61,481,493 | \$ 40,915,205 | \$ - | \$ - |

DISTRICT EXPENSE SUMMARY BY PROGRAM

| Fund | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| NCPRD General Fund | | | | | | |
| NCPRD Administration | | | | | | |
| Administration | \$ 198,613 | \$ 608,287 | \$ 15,063,569 | \$ 9,582,612 | \$ - | \$ - |
| Marketing and Communication | 513,162 | 626,693 | 549,438 | 530,499 | - | - |
| Programs and Community Centers | | | | | | |
| Recreation | 762,224 | 1,100,396 | 995,119 | 1,190,358 | - | - |
| Aquatic Park | 1,629,917 | 1,955,852 | 1,684,382 | 2,077,245 | - | - |
| Sports | 1,246,603 | 1,490,517 | 1,372,226 | 1,342,380 | - | - |
| Older Adult Services | | | | | | |
| Social Services | 493,775 | 577,569 | 531,277 | 522,909 | - | - |
| Nutrition | 731,745 | 794,554 | 730,153 | 772,022 | - | - |
| Transportation | 163,424 | 180,289 | 178,446 | - | - | - |
| Parks, Trails, and Natural Areas | | | | | | |
| Parks and Facility Maintenance | 2,359,959 | 2,669,670 | 2,678,956 | 2,994,682 | - | - |
| Natural Areas | 382,494 | 358,393 | 339,750 | 353,453 | - | - |
| Planning and Development | | | | | | |
| Planning | 571,267 | 736,703 | 666,745 | 486,407 | - | - |
| Total | 9,053,177 | 11,098,921 | 24,790,061 | 19,852,567 | - | - |
| SDC Fund Zone 1 | | | | | | |
| Total | 231,430 | 34,979 | 8,263,809 | 7,832,051 | - | - |
| SDC Fund Zone 2 | | | | | | |
| Total | 30,885 | 89,792 | 2,262,276 | 2,256,220 | - | - |
| SDC Fund Zone 3 | | | | | | |
| Total | 13,165 | 2,252,614 | 3,047,817 | 1,800,196 | - | - |
| Capital Projects Fund | | | | | | |
| Capital Improvement Projects | 1,093,897 | 2,795,634 | 20,046,951 | 6,348,206 | - | - |
| Capital Repair and Replacement | 251,251 | 352,847 | 3,070,579 | 2,825,965 | - | - |
| Total | 1,345,148 | 3,148,481 | 23,117,530 | 9,174,171 | - | - |
| Total Revenue | \$ 10,673,805 | \$ 16,624,787 | \$ 61,481,493 | \$ 40,915,205 | \$ - | \$ - |

TOTAL BUDGET

The total department budget for FY 25-26 is approximately \$40.9 million, a 33% decrease from the FY 24-25 budget of \$61.5 million. This reduction is primarily intended to lessen the reliance on the NCPRD General Fund balance. Budget reductions have been proposed in most programs and services. In addition, fund transfers between NCPRD funds were significantly decreased, which tends to inflate the overall budget.

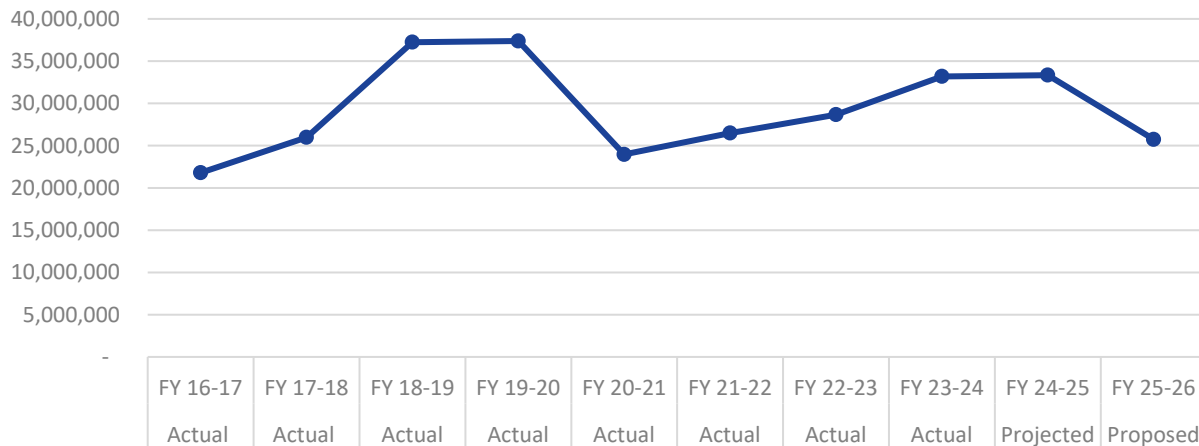


FUND BALANCE

Fund balance is the difference between accumulated resources and the requirements charged against them over the life of a fund. The ending fund balance from one fiscal year is carried forward as the beginning fund balance for the following year. In accordance with Oregon Budget Law, the total resources in each fund, including the beginning fund balance, must be equal to the requirements in that fund, which includes the ending fund balance. Monitoring changes in fund balance is essential in understanding whether expenditures are sustainable without the need for additional revenue.

NCPRD has five funds: the NCPRD General Fund, three System Development Charge Funds, and one Capital Project Fund. The District’s overall fund balance has shown consistent growth since FY 16-17, with the exception of a notable 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 exceeding expenses. The projected decrease in fund balance between FY 24-25 and proposed FY 25-26 is attributed to significant capital project expenses, including renovations to the park, playground, and community center renovations located at the Concord property, which is set to finish in the summer of 2025.

Combined Beginning Fund Balance



The table below shows the aggregate totals for all funds FY 22-23 through FY 23-24 actuals, projected FY 24-25, and the FY 25-26 proposed budget.

| | Actual FY 22-23 | | Actual FY 23-24 | | Projected FY 24-25 | | Proposed FY 25-26 | |
|------------------------|--------------------|------------|--------------------|------------|-----------------------|-------------|----------------------|-------------|
| Beginning Fund Balance | \$ | 28,666,540 | \$ | 33,196,636 | \$ | 33,345,372 | \$ | 25,744,832 |
| Ending Fund Balances | \$ | 33,196,636 | \$ | 33,345,372 | \$ | 25,744,832 | \$ | 22,938,478 |
| Increase/Decrease | \$ | 4,530,096 | \$ | 148,736 | \$ | (7,600,540) | \$ | (2,806,354) |

The Projected FY 24-25 and FY 25-26 Proposed Budget shows a decrease in fund balance due to significant capital project expenses.

REVENUE HIGHLIGHTS

Budgeted Revenues - \$14,014,304

NCPRD's primary revenue source is property taxes, which account for 54% of the approximately \$14 million in budgeted revenue for FY 25-26. Additional revenue sources include charges for services, grants, System Development Charges (SDCs), and investment interest.

Overall, budgeted revenues are projected to decrease by 8% when compared to FY 24-25. Property taxes are expected to increase for the FY 25-26 budget year, with collection rates consistently near 95% in recent years, it is estimated to generate \$7.6 million in revenue. Grants and donations are budgeted at \$1.1 million for FY 25-26, reflecting a 64% decrease. Charges for services are anticipated to bring in \$3.9 million for FY 25-26, making a 24% increase. Charges for services derive from program revenue and SDCs. In February, the Board approved an increase in chargeable program fees to be effective July 2025. Since recovering from the COVID-19 pandemic, SDC collection has steadily increased. For FY 25-26, NCPRD is projecting SDC revenue collection of \$1.1 million, representing an 84% increase compared to the forecasted SDC revenue in the FY 24-25 budget.

EXPENDITURE HIGHLIGHTS

Budgeted Requirements - \$16,413,374

NCPRD's budgeted expenditures for FY 25-26, which include materials and services as well as capital outlay, are expected to decrease by 48% from \$31.7 million to \$16.4 million. This decrease reflects strategic budget reductions to programs and services intended to enhance the District's long-term financial sustainability.

Materials and services consist of operating costs, including personnel services and allocated costs. Personnel services are contracted through Clackamas County, and associated expenses are budgeted under materials and services as contracted employees in the NCPRD budget. Full-time equivalent (FTE) positions are counted by Clackamas County and presented in the NCPRD budget for informational purposes only. For FY 25-26, expenses related to contracted employees are projected to decrease by 5%, contributing to the overall proposed budget reductions. In contrast, County-allocated charges within materials and services are increasing by 4% to \$784,638.

Capital outlay costs are budgeted to decrease by 76%, from \$19.9 million to \$4.8 million. Major projects to be completed in FY 25-26 include the System Plan and the improvements at the Concord property. Priorities for FY 25-26 include the SDC Methodology, the Trails Network Plan, and the parks at the Jennings Lodge Campus and Justice property. Capital outlay costs for the Milwaukie Bay Park project are not included in the budget, as the project is currently on hold.

TRANSFERS

Budget Transfers provide a means of reallocating resources (on either a permanent or temporary basis) within any one fund or amongst 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 25-26 equate to \$1,156,069, representing a 93% decrease from the prior year's budgeted transfer of \$15,682,955. The FY 24-25 transfers supported capital projects, such as the projects at the Concord property, from the NCPRD General Fund and SDC Funds. In FY 25-26, the District is budgeting to prioritize funding capital projects with SDCs rather than relying on the NCPRD General Fund. Additional details on budgeted capital projects can be found in the Capital Projects Fund section of this document. Per accounting standards, transfers out are recorded as expenditures, and transfers in are shown as revenues within the respective funds. Since these transactions occur between separate funds, it's important to carefully consider their treatment in the budget presentation to avoid misinterpretation of the overall budget size or the extent of interfund activity.

SDC funds are transferred to the Capital Projects Fund for capital improvement projects, on a reimbursement basis after expenditures have occurred. These transfers are budgeted based on the permitted percentage for each project, as defined within the SDC Capital Improvement Plan.

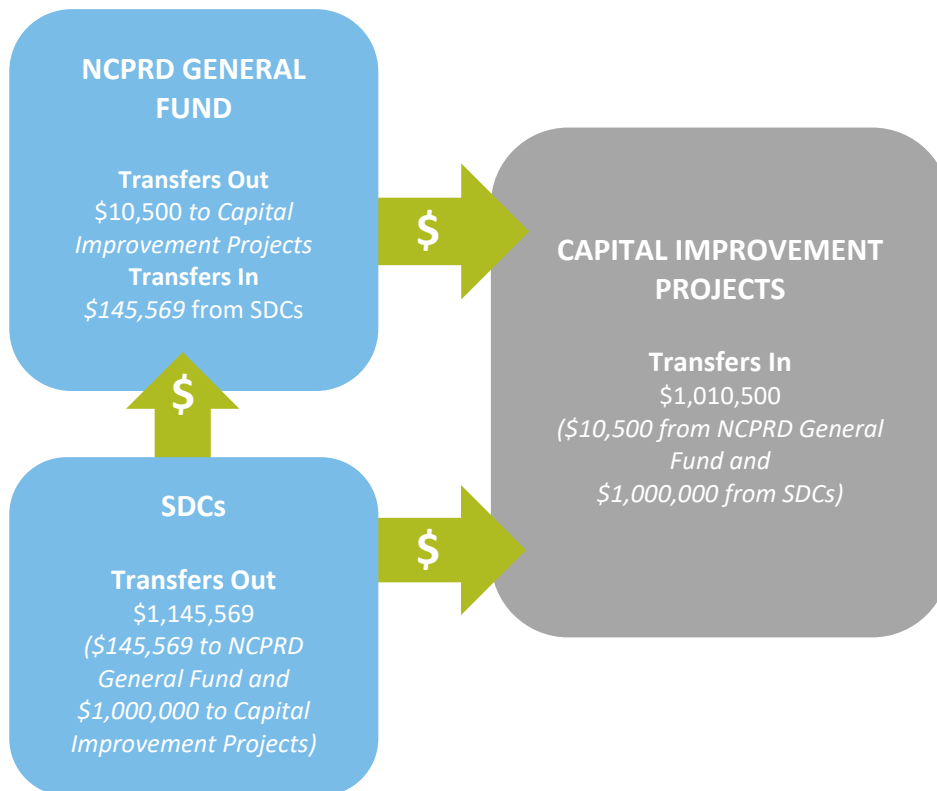
NCPRD General Fund resources are transferred to the Capital Projects Fund for capital improvement projects after expenditures have occurred. NCPRD General Funds are used to cover project costs that are not covered by SDCs, grants, or other resources.

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

TRANSFERS FOR CAPITAL PROJECTS

| Capital Project | SDC Transfers Out to Capital Improvement Projects | SDC Transfers Out to NCPRD General Fund | NCPRD General Fund Transfers Out to Capital Projects |
|--|---|---|--|
| Park at Jennings Lodge Campus | \$370,000 | \$66,517 | \$- |
| Park at Justice Property | 80,000 | 47,980 | - |
| Park, Playground, and Community Center at the Concord Property | 500,000 | 9,268 | - |
| SDC Methodology | 50,000 | 21,804 | 4,500 |
| Trails Network Plan | - | - | 6,000 |
| TOTAL | \$1,000,000 | \$145,569 | \$10,500 |

TRANSFER PROCESS FLOW



RESERVE FOR FUTURE EXPENDITURES

In FY 25-26, NCPRD is allocating funds exclusively for current projects and budgeting for future capital projects in reserve accounts within the Capital Projects Fund. The NCPRD General Fund is reserving funds to accommodate future cash flows, with a total reserve for future expenditures amounting to approximately \$7.9 million; \$6.3 million is allocated to the NCPRD General Fund reserves, and \$1.5 million is designated for the Capital Projects Fund. NCPRD is not budgeting reserves in the System Development Charge Funds, opting instead to increase contingency. This increase in contingency will provide flexibility and ensure the District will have access to funding should currently on-hold projects be approved to move forward.

SPECIAL PAYMENTS

The special payments 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 therefore not budgeting special payments for FY 25-26.

CONTINGENCIES

Contingencies funds set aside to address unforeseen circumstances that may arise during the year. The FY 25-26 budget includes approximately \$15.5 million in contingencies, representing about 38% of total budgeted expenditures. The NCPRD General Fund is budgeting \$2 million in contingency, which is roughly 18% of the budget. The three SDC Funds are budgeting a combined total of \$10.7 million, and the Capital Projects Fund is budgeting a total of \$2.8 million. These funds may only be accessed through a special action of the NCPRD Board of Directors. NCPRD typically maintains contingency at 5% of operating expenditures of the NCPRD General Fund; however, due to the current economic uncertainty and ongoing inflationary trends, contingency levels have been increased for FY 25-26 across all applicable funds.

REVENUE TRENDS

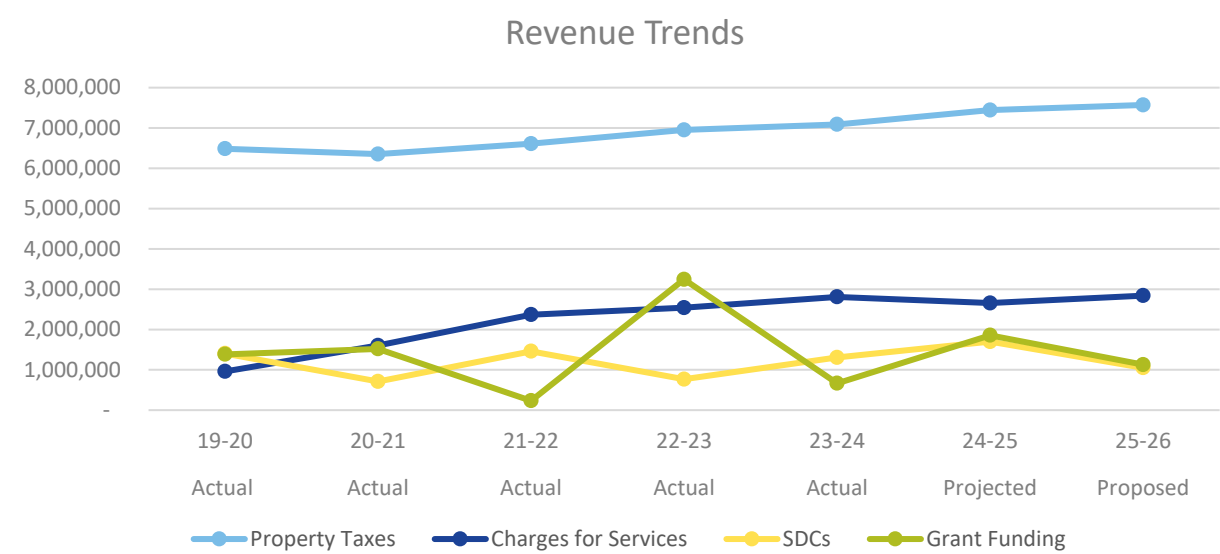
Roughly 54% of NCPRD's revenues are derived from property taxes based on a fixed, permanent tax rate; which is the lowest tax rate in Oregon for a park and recreation district. NCPRD's standard increase of 3% per year has not kept pace with expenses due to inflation. A decline in tax revenue for FY 19-20 was a result of the City of Happy Valley withdrawal from the District. Since then, property tax revenue has slowly increased and is expected to generate just over \$7.6 million for FY 25-26.

NCPRD's charges for services have remained relatively steady since FY 21-22. Revenue declined in FY 20-21 during the COVID-19 pandemic. The revenue increase beginning in FY 21-22, shown in the "Revenue Trends" chart, reflects the limited in-person and virtual programming offerings. The FY 25-26 projected revenue includes an increase of 24% in charges for services, which includes fee increases that were reviewed and approved by the NCPRD Board and is scheduled to take effect July 2025.

Since FY 19-20, forecasting SDCs has been challenging, largely due to the unpredictability of construction within the District. In FY 21-22, NCPRD staff initiated an update to the SDC Methodology with the goal of transitioning to a uniform, non-zonal policy. The uniform SDC methodology would eliminate zones to establish a single district-wide fund, ensuring consistent fees and eligibility rates. Following a pause to allow for the completion of the System Plan, the revised methodology and ordinance are budgeted to move forward in FY 25-26. While the updated methodology is under development, the FY 25-26 budget assumes

the existing policy with multiple SDC zones. In FY 25-26, NCPRD anticipates \$1.1 million in SDC revenue, an 84% increase over the prior year, reflecting upward trends in year-end projections.

Between FY 19-20 and FY 21-22, the District completed the Boardman Wetland Nature project. The project was completed in partnership with Oak Lodge Water Services District, with partial funding from grants awarded by Metro and the Oregon Parks and Recreation Department. In FY 22-23, NCPRD received over \$3.2 million in American Rescue Plan Act (ARPA) funding. In FY 24-25, more than \$1.6 million in grant funding supported the construction of the park and playground located at the Concord property. The FY 25-26 budget includes proposed grants for the park at the Jennings Lodge Campus. Additionally, NCPRD has been awarded a Metro grant for the Milwaukie Bay Park Phase III project, which is currently on hold. The value of those grants is not reflected in the chart below.



FULL-TIME EQUIVALENT POSITIONS

Personnel Services are contracted through Clackamas County, with associated expenses budgeted under materials and services in the NCPRD budget as contracted employees. FTE is counted by Clackamas County, and FTE counts provided in the NCPRD budget are for informational purposes only.

In FY 22-23 FTE positions increased to 38.79, three more FTE than the previous fiscal year. These additional positions were created to support multiple areas across the District. The Parks and Facilities Maintenance program added a Building Maintenance Assistant to help with ongoing upkeep of all facilities. The Aquatic Park added a second Aquatic and Recreation Supervisor. The Recreation program added a Recreation Program Manager to support the growing Recreation programming.

The FY 23-24 budget was approved to add two additional positions to the Programs and Community Center line of business. The Recreation Program added a Recreation Coordinator to assist in the growing programming at both the Milwaukie Community Center and the community center at the Concord property, as well as various park locations. The Aquatic Park added a Shift Coordinator to support part-time staff responsibilities and to help balance the workload of the existing Shift Coordinator. Additionally, the Marketing and Communications program added one additional FTE, hiring a Graphic Designer. These changes brought the total FTE to 41.79. The labor costs associated with these new positions were largely offset by reduced expenditures on part-time, temporary staff.

No changes were budgeted to FTE staffing levels in FY 24-25. However, during the fiscal year, a Park Maintenance Coordinator position was added to assume the duties and responsibilities previously handled by staff who transitioned to new classifications. This addition increased the total FTE to 42.79.

The proposed FY 25-26 budget maintains the FTE count at 42.79. As part of the District's budget reduction strategy, personnel expenses will be reduced. Although the FTE count is staying the same at 42.79 FTE, the District is only budgeting to fill 37.99 FTE. The budget includes a delay in hiring a few vacant positions and the elimination of funding for five positions.

The allocation of FTEs by program for the last four fiscal years and the FY 25-26 proposed budget is detailed below:

| Program | Actual FY 21-22 | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|
| NCPRD General Fund | | | | | |
| Administration | 0.00 | 0.00 | 0.00 | 5.00 | 5.00 |
| Marketing and Communication | 1.30 | 1.30 | 2.30 | 2.00 | 2.00 |
| Recreation | 4.29 | 4.35 | 5.22 | 4.76 | 5.03 |
| Aquatic Park | 5.76 | 6.83 | 7.78 | 6.93 | 6.95 |
| Sports | 4.14 | 4.09 | 4.14 | 3.48 | 3.49 |
| Social Services | 1.60 | 3.91 | 3.12 | 2.79 | 2.56 |
| Nutrition | 3.41 | 1.99 | 2.90 | 2.49 | 2.71 |
| Transportation | 0.67 | 0.42 | 0.33 | 0.29 | 0.00 |
| Parks and Facility Maintenance | 9.05 | 10.20 | 10.45 | 9.05 | 11.05 |
| Natural Areas | 2.30 | 2.35 | 2.30 | 2.00 | 1.00 |
| Planning | 3.27 | 3.35 | 3.25 | 3.00 | 3.00 |
| Total NCPRD General Fund FTE | 35.39 | 38.79 | 41.79 | 41.79 | 42.79 |

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ABOUT THE DISTRICT



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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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 residents safe, healthy, and secure.

ABOUT NCPRD

Voters approved the formation of North Clackamas Parks and Recreation District (NCPRD or the District) in 1990, addressing the need for greater parks and recreation services in the urbanized northern portion of Clackamas County. Now the second largest parks district in Oregon by population, the District serves more than 106,000 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 will generate approximately \$7.6 million in the coming fiscal year.

NCPRD contracts with the county for 42.79 full-time equivalent (FTE) regular status employees and employs hundreds of seasonal and temporary positions annually. FTEs are recognized in the Clackamas County Budget; FTE counts in the NCPRD budget are provided for informational purposes.

NCPRD manages, protects, and maintains 36 developed parks (173 acres), seven natural areas on greenways, including the 6-mile Trolley Trail, and 13 undeveloped properties (59 acres). The District also operates and maintains three facilities: North Clackamas Aquatic Park, Milwaukie Community Center, and a renovated community center at the Concord property. Concord property construction, as well as a public renaming of the site, will be completed in fall 2025.

Residents of all ages and abilities are provided with a wide range of recreational opportunities. Programs and activities range from swimming and sports, health and fitness, to 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, for homebound individuals and seniors.

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

Statistics

106,000
DISTRICT
RESIDENTS



DISTRICT STATISTICS



27 SQUARE-MILES
36 DEVELOPED PARKS
17 ACRES OF NATURAL AREAS
6.5 MILES OF TRAILS
2 COMMUNITY CENTERS & 1 RECREATION FACILITY

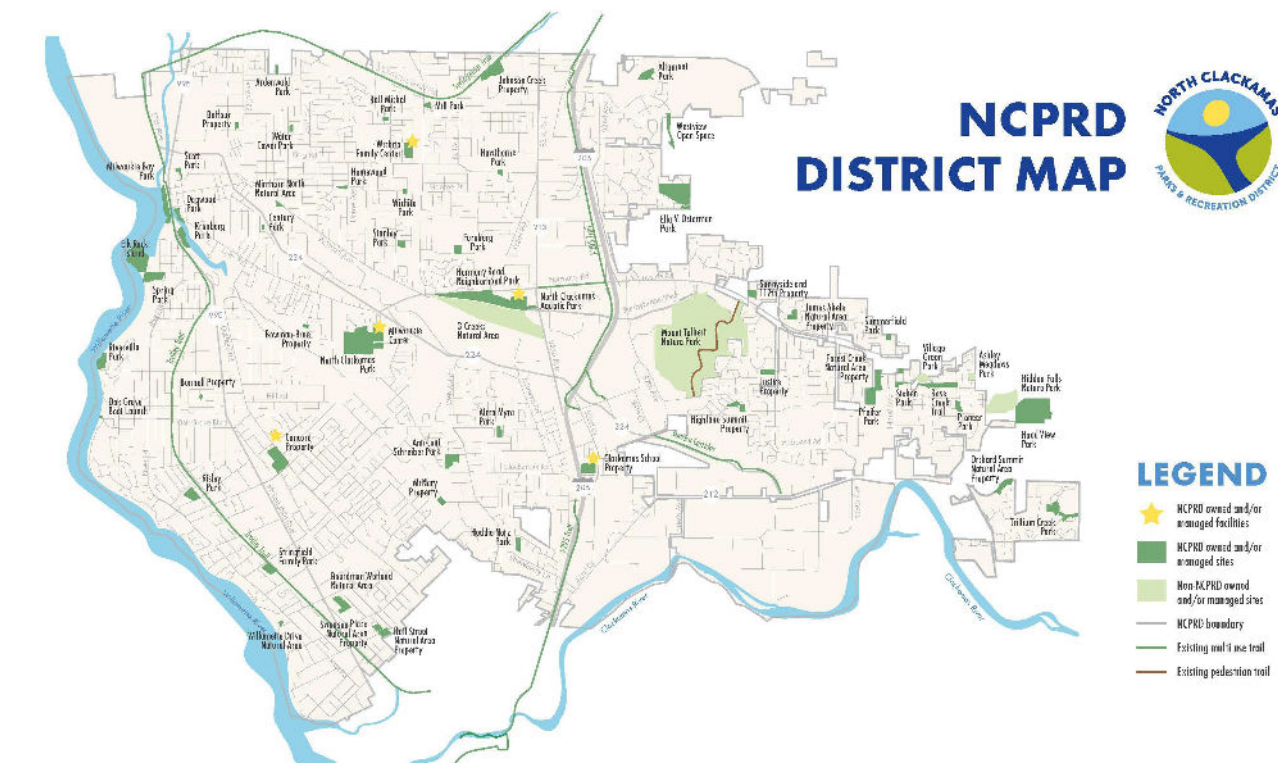
OPERATING STATISTICS



14,819 SPORTS AND RECREATION PROGRAM PARTICIPANTS
7,600 SPECIAL EVENT PARTICIPANTS
3,570 NATIVE PLANTS PLANTED
80,217 NUTRITION PROGRAM MEALS SERVED
1,248 VOLUNTEERS

DISTRICT MAP

NCPRD serves more than 106,000 residents in a large area encompassing the City of Milwaukie as well as the unincorporated areas of Jennings Lodge, Oak Grove, and Sunnyside.



District Milestones

- 
- 1990** North Clackamas Parks and Recreation District formed; First District Master Plan adopted
 - 1994** North Clackamas Aquatic Park opens
 - 2004** District's second 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; 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; 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)
 - 2018** Strategic Partnership with North Clackamas School District (NCSD) allows acquisition of three new school sites
 - 2019** Happy Valley withdraws from the District
 - 2019** Developed soft-surface Rose Creek Trail
 - 2020** Wichita Park opens in Milwaukie; developed new soft-surface trail at North Clackamas Park
 - 2020** Park at Boardman Wetlands opens in Jennings Lodge
 - 2021** District Advisory Committee (DAC) reformed with proportionate sub-area representation
 - 2021** Separated from Clackamas County Business and Community Services (BCS) Department to form stand-alone department
 - 2021** Milwaukie Center changes name to Milwaukie Community Center
 - 2022** Hosted first Fiesta en el Parque Event
 - 2022** Commenced construction on the park, playground, and phase I community center renovations at the Concord property
 - 2023** Began process of updating NCPRD System Plan to shape the future of the District
 - 2024** Commenced System Plan project; Sold Wichita and Clackamas properties
 - 2025** Launched new NCPRD Website
 - 2025** Acquired 70th & Monroe Property

Department Organization

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 and 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.

NCPRD is organized into five lines of business: NCPRD Administration; Programs and Community Centers; Older Adult Services; Parks, Trails, and Natural Areas; and Planning and Development. Under the five lines of business, there are 10 operational programs. This is one less operational program when compared to the FY 24-25 budget. FTEs are allocated by program based on program needs and organizational objectives for the upcoming fiscal year.

While the FY 25-26 budget is being proposed with 42.79 FTE, the District is only budgeting to fill 37.99 FTE. Reductions that affect staff are detailed in the following line of business descriptions.

NCPRD ADMINISTRATION | 7.00 FTE

Staff in this workgroup provide administrative and marketing resources for all aspects of the District.

The NCPRD Administration line of business is comprised of Administration, Financial Operations, and Marketing and Communication divisions. This program oversees NCPRD's business and operational functions, including financial reporting, budget preparation and monitoring, as well as purchasing and contract management, ensuring compliance with relevant 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 the community.

Reductions in the FY 25-26 budget include eliminating funding for one director-level position.

PROGRAMS AND COMMUNITY CENTERS | 15.47 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 program staff.

The Program and Community Centers line of business consists of Recreation, Sports, and Aquatics divisions. This line of business 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 District residents and visitors from across the country.

OLDER ADULT SERVICES | 5.27 FTE

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

The Older Adult Services line of business provides essential life services for older adults and those with disabilities of all kinds. NCPRD seeks to help District residents remain independent, age in place, and

participate in community life. NCPRD provides Meals on Wheels, and various enrichment classes, special events, and social activities at the District's Milwaukie Community Center.

Reductions proposed in the FY 25-26 budget include not funding one Case Manager position that is currently filled. In addition, the Transportation program is being eliminated as part of the District's budget reduction strategy, and full-time staff financially allocated to this program are being realigned among other programs.

PARKS, TRAILS, AND NATURAL AREAS | 12.05 FTE

Staff in this workgroup are responsible for the maintenance operations and management of District capital assets, including facilities, parks, equipment, and natural areas, ensuring that these spaces remain beautiful, healthy, and safe for all visitors. FTE includes Parks and Facility Maintenance, and Trails and Natural Areas program staff.

The Parks, Trails, and Natural Areas line of business 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.

Reductions proposed in the FY 25-26 budget include not funding two Building Maintenance positions.

PLANNING AND DEVELOPMENT | 3.00 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 includes staff in the Planning program.

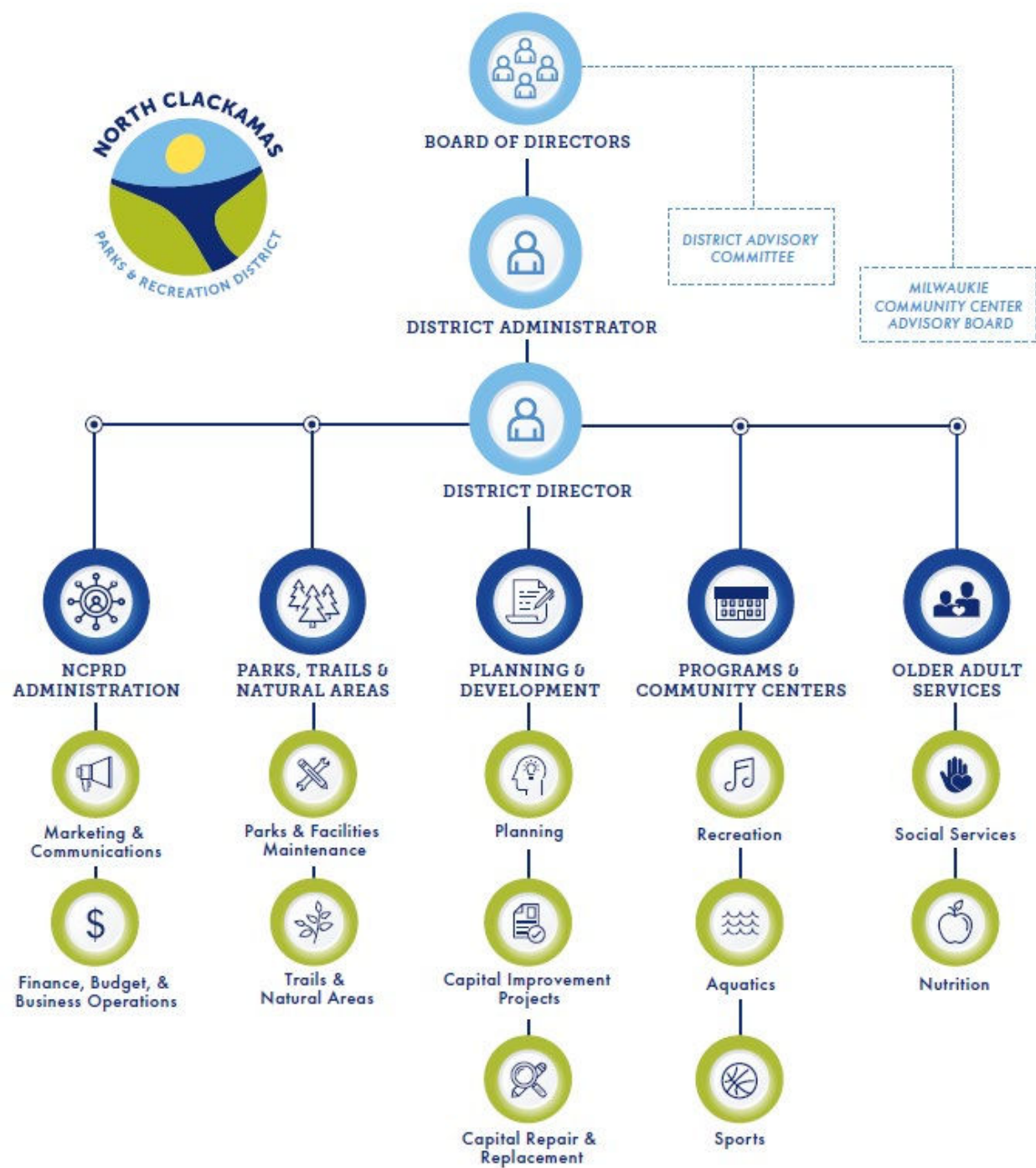
The Planning and Development line of business coordinates and manages the acquisition of property and the planning and development of parks, trails, recreational facilities, and asset repair and replacement. The Asset Development program is funded by SDCs (System Development Charges), grants, and the NCPRD General Fund. Management provides oversight to ensure funds are appropriately spent to comply with SDC ordinances and regulations, grant guidelines, and debt policies. The District strives to set aside funds annually to repair and replace assets as needed.

Reductions proposed in the FY 25-26 budget include not filling the vacant Planner 2 position.

The organizational chart on the following page illustrates the staff allocation among the divisional workgroups for FY 25-26.

Organizational Chart

FY 2025-2026



Long Range Strategic and Financial Plan

In 2017, NCPRD underwent a strategic visioning plan study with an outside consultant. As a result of this process, NCPRD adopted a strategic direction for 2017 – 2019, emphasizing a clear mission and vision, defined objectives, and targeted 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. Based on these priorities, action items were established, including the 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, NCPRD has not developed a new strategic plan.

In FY 24-25, NCPRD launched the preparation of a 20-year System Plan to guide district investments. Key outputs will include a system-wide plan to identify long-term vision, goals, priorities, level of service gaps, and implementation actions; a list of capital improvement projects, including high-level costs; and recommendations for funding and operational improvements. Completion of the System Plan is expected summer 2025.

BUDGET FORECASTING

Future forecasting for the NCPRD General Fund is evaluated based on economic trends over a specific period of time to ensure that the long-range planning remains relevant and realistic. While developing the annual budget, District staff review the assumptions for forecasting future revenues and expenditures. Using conservative assumptions, staff compare prior year trends and projected long-range revenues and expenditures to help develop budget projections for the current budget and five to ten years ahead. District staff uses the following assumptions to prepare revenue and expense projections:

Revenues

Taxes – NCPRD has a permanent tax base of \$0.5382 per \$1,000 of assessed value. Taxes collected are for current year taxes, delinquent taxes, interest, and penalties. Tax revenue is housed in the NCPRD General Fund, forecasted using an average increase of 3%, and with a 95% collection rate.

Federal, State, Local, and all Other Gifts and Donations – which includes the grants and donations received within the various lines of business. Grants and donations are forecasted with historical actual figures or based on known awarded grants. Donations are one-time revenue items that cannot be predicted.

Charges, Fees, License, Permits, Fines, and Assessments – which includes revenue that NCPRD receives from various classes held, such as Aquatic Park swim lessons, basketball camps, or youth dance classes at the Milwaukie Community Center. Assumptions are forecasted using an average 3% increase or based on anticipated fee increases.

All Other Revenue Sources – which includes interest on investments, special use permits at District facilities and parks, and the various leases NCPRD holds around the District. Interest on investments is forecasted based on prior year averages and assumed ending fund balances. Special use permits vary from year to year and are assumed using prior year averages. Increases on the various District leases are based on lease agreements and range from 3-5% annually.

Transfers in are from staff time spent on SDC eligible projects. Forecasting for SDCs depends on the project eligibility, amount of staff time, and availability of SDCs. District staff assumes an average 3-5% increase over the prior year's budget.

Expenditures

Personnel Services – NCPRD personnel are forecasted based on several contributing factors. Varying from year to year, the Consumer Price Index (CPI) gives the best measurement for personnel increases. NCPRD also considers merit increases, increases for cost-of-living adjustments (COLA), Oregon Paid Family and Medical Leave, and adjustments for PERS. The annual increase varies from 3-5%.

Materials and Services – this includes all expenditures such as food purchased for the Meals on Wheels program, costs for utilities at District parks and facilities, supplies needed for repairs and maintenance, and

marketing and advertising materials used for programming. NCPRD forecasts increase using the annual CPI, usually increasing costs by 3-5%.

Allocated Charges – are charges imposed on the District by being a component unit of Clackamas County for Internal Services received. These charges are increased based on prior year data, such as the number of personnel, the size of the budget, pieces of equipment, etc.

Transfers out of the NCPRD General Fund are for capital projects. Transfers to the Capital Projects Fund only occur after expenses have been incurred.

Reserves for future expenditures are dollars set aside and restricted for future cash flows. Contingency is included in the budget for unknown costs that could arise during the fiscal year. When forecasting future beginning fund balances, the total reserve for future expenditures and contingency is carried forward as the beginning fund balance. Additionally, NCPRD assumes carrying forward a sum of unspent dollars as expenditures typically come in lower and revenues come in higher than budgeted.

| | Proposed FY 25-26 | Projected FY 26-27 | Projected FY 27-28 | Projected FY 28-29 | Projected FY 29-30 | Projected FY 30-31 |
|------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$8,338,694 | \$8,338,695 | \$8,214,697 | \$7,965,080 | \$7,579,401 | \$7,210,319 |
| Total Revenues | 11,513,873 | 11,954,544 | 12,412,348 | 12,887,956 | 13,347,546 | 13,823,852 |
| Total Expenditures | 11,503,373 | 12,078,542 | 12,661,964 | 13,273,636 | 13,716,627 | 14,174,700 |
| Transfers for Capital Outlay | 10,500 | - | - | - | - | - |
| Ending Fund Balance* | \$8,338,694 | \$8,214,697 | \$7,965,081 | \$7,579,400 | \$7,210,320 | \$6,859,471 |

* Ending Fund Balances include Contingencies and Reserves for Future Expenditures

The System Plan will direct the District in all areas, including forecasting funding options for Capital Improvement Projects and Capital Repair and Replacement items.

OVERALL GOALS AND OBJECTIVES

The NCPRD budget for FY 25-26 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 for 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 provide greater transparency of NCPRD's budget by transferring non-designated funds to reserve accounts.

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GUIDE TO THE BUDGET



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

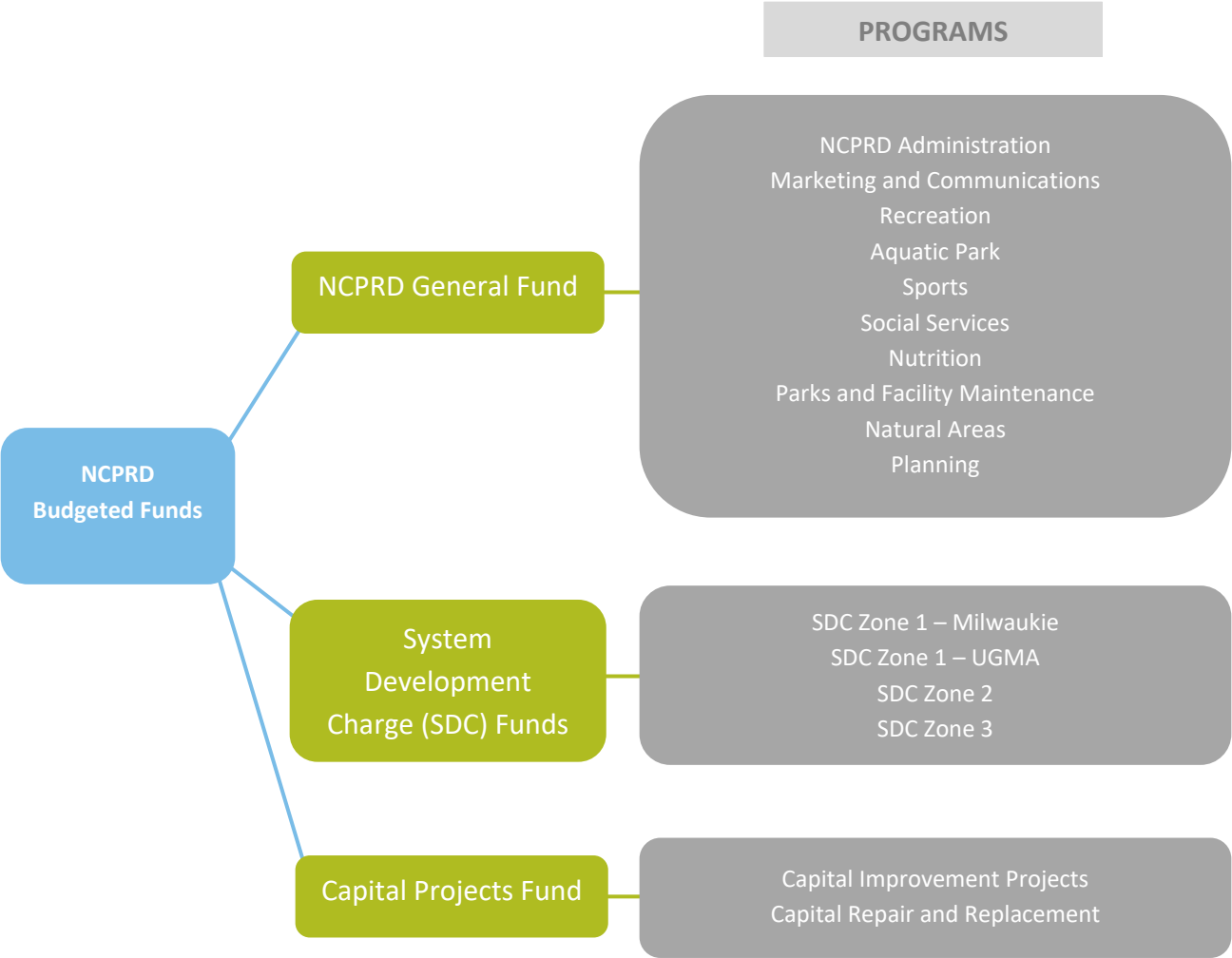
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Financial Structure

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 and Recreation District Fund Structure Programs by Fund

NCPRD manages five funds. The NCPRD General Fund provides for all five lines of business and ten operational programs, three SDC Funds provide for the separation and tracking of each SDC zone of the District (Zone 1 is comprised of two areas: the City of Milwaukie, and the Urban Growth Management Area or UGMA), and the Capital Projects Fund is for tracking and expending for capital projects and the repair and replacement of them.



North Clackamas Parks and Recreation District Fund Accounting Structure Sources and Uses by Fund Type

| | | |
|-----------------------|---|---|
| Operating Fund | NCPRD 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 (3) | Major revenue source: System Development Charges (SDCs) |
| | | Major expenditures: transfer dollars to Capital Projects Fund that expand the District's capacity to serve growth |
| Capital Projects Fund | Capital Improvement Projects Fund | Major revenue sources: grant funds, as well as transfers from the NCPRD General Fund and SDC Funds |
| | | Major expenditures: acquisition, design, and construction of new capital projects |
| | Capital Asset Repair and Replacement Fund | Major revenue source: transfer from the NCPRD 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

In accordance with budgetary accounting principles, all funds are budgeted on the accrual basis of accounting, under which revenues are recognized at the time they are earned, and expenses are recognized when they are incurred, regardless of the timing of the related cash flow.

Differences between the budget basis and accounting basis are reconciled at year-end, as shown in the Annual Comprehensive Financial Report (ACFR). In particular, these differences include depreciation, which 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 and 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.

NCPRD invites input from the District Advisory Committee (DAC), Budget Committee, residents, staff, and any other interested parties to submit a [budget proposal form](#) for programming, projects, special events, and even asset enhancements. The form is available all year long, and any proposal received on or before December 15th each year is considered in the budget development phase.

Beginning in FY 24-25, NCPRD met twice with community members on the Budget Committee, along with a DAC liaison, to share additional information on the mechanics of the budget as well as budget priorities of the community. The District intends to continue these meetings on a quarterly basis as time permits.

Managers submit their operating budgets to District Finance to be consolidated and assembled into a preliminary budget. The District's executive management team reviews the submitted budgets and discusses capital repair and 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. Following the County Administrator's review and approval, the proposed budget is published and distributed to the members of the Budget Committee.

A "Notice of Budget Committee Meeting" is published in accordance with legal requirements, and a public meeting is held in which the NCPRD Budget Committee receives the budget message, hears and considers public input, discusses the proposed budget, makes any necessary revisions, and approves the budget.

Adoption and Implementation

Once the NCPRD Budget Committee has approved the budget, a budget summary and notice of a public budget hearing are 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 is required to be adopted no later than June 30th of each fiscal year.

Budget Amendment after Adoption

The level of control is the level at which spending cannot exceed budgeted amounts without formal governing board authorization. The budget is adopted at the 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 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 of 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 NCPRD Board of Directors.

STAKEHOLDER INPUT

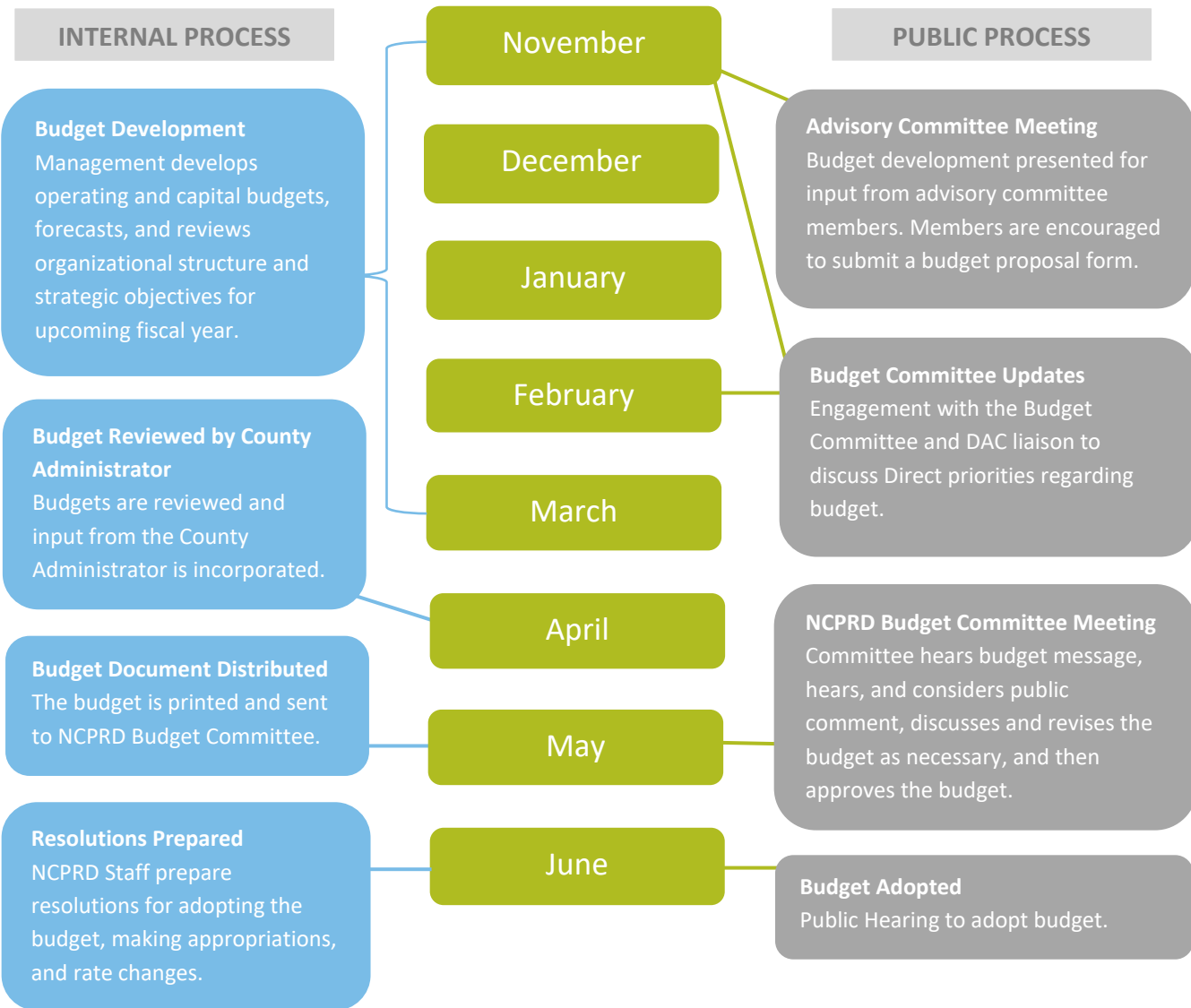
NCPRD District Advisory Committee

NCPRD has established the District Advisory Committee (DAC) which convenes regularly in publicly held meetings to provide input and discuss key matters of the District, including operations, capital improvements, regulatory compliance, and the development of the annual budget. All committee members must reside within the boundaries of the NCPRD District. In FY 24-25, the DAC enlisted a DAC Liaison to share budget priorities of the community with the Budget Committee.

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 25-26 budget. Dates are subject to change.

| Date | Activity |
|-------------------|---|
| October 15, 2024 | Budget development begins |
| November 14, 2024 | District Management review begins |
| January 16, 2025 | Preliminary budget requests submitted to District Finance and reviewed by the Executive Management Team |
| February 20, 2025 | Final Operating Budget submitted to Budget Office |
| March 17, 2025 | Budget presented to County Administrator |
| May 8, 2025 | Proposed Budget published and sent to the Budget Committee |
| May 15, 2025 | Notice of budget hearing published in newspaper and posted to NCPRD webpage |
| May 27, 2025 | Budget Committee Meeting - Staff presents the budget |
| June 10, 2025 | Resolutions prepared for adopting the budget, making appropriations, and rate changes |
| June 11, 2025 | Summary of budget as approved by the Budget Committee and Notice of Budget Hearing published |
| June 18, 2025 | Budget Adoption at a Public Hearing |
| July 1, 2025 | Begin Fiscal Year 25-26 |
| July 15, 2025 | Budget documents filed with County Assessor and County Clerk |

Financial Policies

The Clackamas County Board of Commissioners (BCC) has adopted resolutions establishing policies to provide direction and framework for the County and each component unit's operations. Since NCPRD is considered a component unit of Clackamas County, in addition to being governed by the BCC and acting as the NCPRD Board of Directors (BOD), NCPRD adheres to the County's financial policies as applicable to enterprise funds.

The FY 25-26 budget complies with all relevant financial policies.

Budgeting and Financial Planning

County Budget Development Principles – adopted by the BOD in FY 24-25, establishes the principles for development of the District's annual budget. The District will adopt an annual budget that is balanced, structurally sound, and sustainable. The District will maintain a 5-year forecast for the NCPRD General Fund, which will provide a long-term budget assessment based on annual projections of revenues and expenditures.

NCPRD will legally adopt its budget on a fund basis with appropriations made at the principal object-level in the categories of Materials and Services, Interfund Transfers, Capital Outlay, Debt Service, Special Payments, and Contingency. Appropriations will lapse at the end of the fiscal year.

NCPRD will plan annual budgets for each fiscal year that accurately reflect the service priorities and needs of the residents as directed by the BOD.

NCPRD will maintain a budgetary control system to monitor expenditures and revenues on an ongoing basis to ensure adherence to the budget.

The District shall maintain an operating fund balance funded at a minimum of 10% 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). Fund balance shall not be used to pay for ongoing revenues and expenditures.

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'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 NCPRD General Fund.

The District shall proactively increase revenues and decrease expenses where possible through lean processes, allowing for increased efficiency and more cost-effective operations.

Contingency accounts may be budgeted in each operating, SDC, and capital fund for circumstances that may arise, which could not have been reasonably anticipated and which require a change in the annually adopted budget. Contingencies can be re-appropriated to other spendable accounts during the budget year with the

approval of the BOD. The District shall maintain an emergency contingency funded at a minimum of 5% of the NCPRD General Fund's operating expenditures.

Reserve for Future Expenditure and Contingency Accounts in Annual Budget – adopted by the BOD FY 11-12, defines Budget Reserves, what they are comprised of, and their uses.

Capital Improvement Plan (CIP) and Capital Budget

Capital Asset Policy – approved by the BOD in FY 23-24, provides accounting guidance for the District's capital assets, including capitalization and depreciation. The policy reflects capital asset best practices as recommended by the Government Finance Officers Association (GFOA).

NCPRD shall prepare a long-term plan for capital improvements based on master planning. The plan should be used to develop a 5-year Capital Improvement Plan (CIP) and extend 10-year capital spending projections for use in long-range financial planning.

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.

Capital outlay budgets will include all anticipated expenditures for individual items with a cost greater than \$10,000 and a useful life of one year or more. Purchases below the thresholds and outlays that only return a capital asset to its original condition are budgeted as fiscal year expenditures in the Materials and Services category.

Revenue

Cost Recovery for Fines, Fees, and Revenue Agreements – approved by the BOD in FY 24-25, establishes long-term, financially sustainable practices for the cost recovery and preservation of the District's discretionary funds.

NCPRD will establish fees and charges that support the total direct and indirect costs of providing services. The BOD may approve fees or changes that do not recover the full cost of the service if considered in the best interest of the District or Clackamas County. Fees and charges will be in compliance with state statutes and County ordinances.

NCPRD will maintain to the greatest extent possible a diversified base of revenue sources, limiting reliance on any one source.

The District shall maintain a policy of aggressively collecting accounts receivable whereby, after District staff have exhausted all in-house collection alternatives, accounts are assigned to a private collection agency.

Debt

Debt Management Policy – approved by the BOD in FY 22-23, provides guidance on the issuance, structure, and management of the District's long- and short-term debt. The policy reflects debt management best practices as recommended by the GFOA.

NCPRD will issue debt as needed and as authorized by the BOD in a form related to the type of improvement to be financed.

NCPRD shall undertake and maintain all debt financings in compliance with applicable Federal law, the Oregon Constitution, ORS, and OAR. Additionally, NCPRD will comply with the Securities and Exchange

Commission and Municipal Securities Rulemaking Board rules regarding ongoing disclosure and oversight of participants in the municipal debt market, including advisors and securities dealers.

NCPRD will comply with all financing covenants to maintain the validity of the issuance of debt, including, but not limited to, tax-exemption, arbitrage rebate compliance, insurance provisions, reporting, and monitoring requirements. Any instance of noncompliance will be reported to the BOD.

NCPRD may participate in federal, state, or other loan programs if it is in the best interests of NCPRD. Refunding obligations may be issued to retire all or a portion of an outstanding debt issue. Economic refunding may refinance high-coupon debt at lower interest rates to achieve debt service savings. Alternatively, NCPRD may conduct a refunding for reasons other than cost savings, such as restructuring debt service payments, changing the type of debt instruments, releasing restricted revenues, easing administrative requirements, or removing undesirable covenants.

NCPRD will maintain the highest practical credit rating (or ratings) to ensure efficient access to capital markets at the lowest prevailing interest rates.

Investments

NCPRD cash and investments are invested by the Clackamas County Treasurer on behalf of NCPRD with the primary objectives of safety, liquidity, and yield.

NCPRD will monitor the activities of the Clackamas County treasurer regarding NCPRD's cash and investments held by the County to ensure liquidity and working capital needs are met and that investments are in compliance with the County's investment policy.



N CPRD GENERAL FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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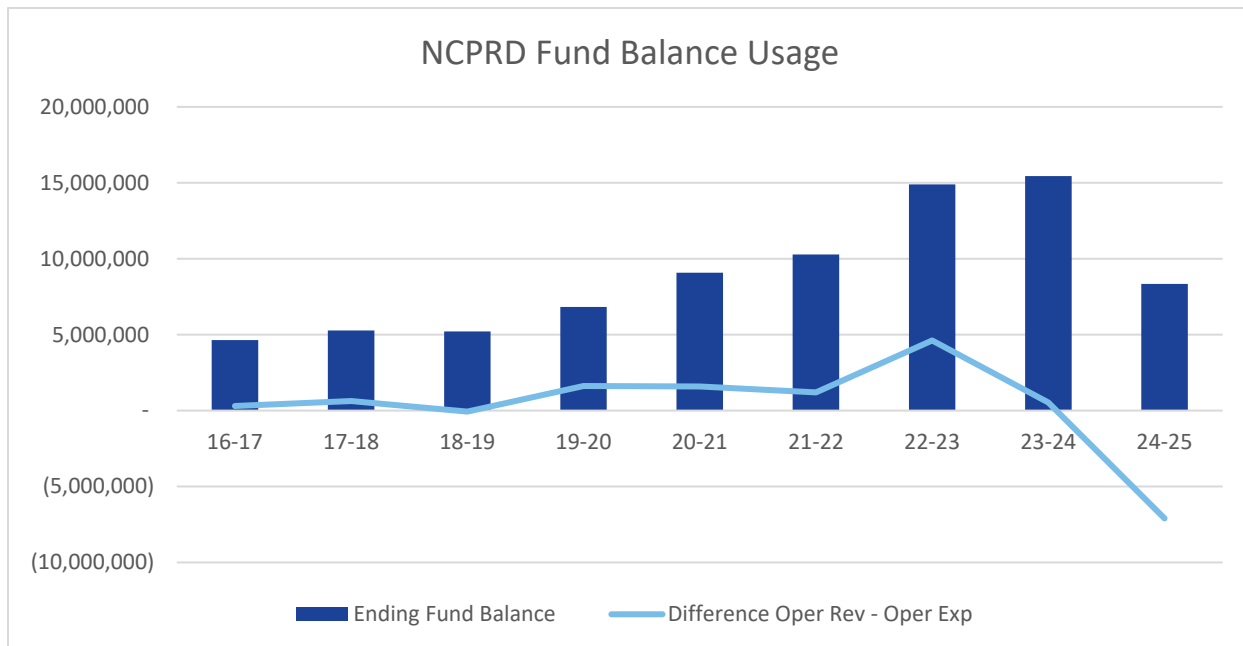
NCPRD General Fund Overview

The NCPRD General Fund is the main operating fund for NCPRD, and it accounts for all the operational revenue and expenditures for the District. Lines of business that are included in the NCPRD General Fund are NCPRD Administration, Programs and Community Centers, Older Adult Services, Parks, Trails, and Natural Areas, and Planning and 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 has been on a consistent growth pattern since FY 16-17, but is now projecting a significant decrease. The Beginning Fund Balance is budgeted at \$8.3 million for FY 25-26. This is \$7.2 million less than the prior year and is primarily due to a large transfer of fund balance to the Capital Projects Fund to partly fund the park, playground, and community center improvements located at the Concord property. The large increase in fund balance for FY 22-23 was from the \$3.5 million in American Rescue Plan Act (ARPA) funding for lost revenue due to cancellations from the COVID-19 pandemic.

The District continues to forecast the NCPRD General Fund, and with the recent inflationary period, has brought to light the need for additional or revised funding sources. Using a significant portion of the NCPRD General Fund balance on capital projects drops the balance low enough that the budget forecast indicates that, in approximately six years, the NCPRD General Fund will not be sufficient to cover the cost of District operations. The FY 25-26 budget has been proposed with significant budget reductions to create a financially sustainable fund balance, while the District evaluates additional revenue options.



REVENUE SUMMARY

Revenues not designated for special purposes are recorded in the NCPRD General Fund. The majority of the NCPRD General Fund revenue comes from NCPRD's permanent tax base of \$0.5382 per \$1,000 of assessed value, which is anticipated to bring in \$7.6 million in revenue for FY 25-26. Charges for services, grants, interest, and donations are the bulk of additional revenue.

The NCPRD Administration line of business estimates approximately \$7.6 million in property taxes, delinquent taxes, and interest and penalties. Additionally, NCPRD receives lease revenue for small properties within the District and is budgeted to receive just under \$19,500 for FY 25-26. NCPRD General Fund anticipates \$330,000 in interest income.

Most of the revenue received in the Programs and Community Centers line of business comes from user fees and facility rentals. Recreation, Aquatics, and Sports programming make up the Programs and Community Centers line of business. Recreation brings in revenue from adult art and fitness classes, youth dance classes, and rentals from the Milwaukie Community Center. The Aquatic Park provides swim lessons, Big Surf recreational swim, lap swimming, and facility rentals. The Sports program brings in revenue from activities like Hooper's Basketball, Cheer Starz, and other leagues and camps. The total anticipated revenue for the Programs and Community Centers line of business is estimated at \$2.5 million. This is a 13% increase compared to the prior year's budget. The NCPRD BOD adopted new fees for programming to be in effect for July 2025.

NCPRD's Older Adult Services line of business, which is comprised of Social Services and Nutrition programs, receives subrecipient grant revenue from Clackamas County Social Services, 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 \$809,000 in revenue is anticipated for FY 25-26 for the Older Adult Services line of business. This is a 15% increase from the prior year budget. The increase is from a generous, one-time donation from the Milwaukie Community Center Foundation. What this increase in expected revenue does not show is the elimination of the Transportation program, which has been identified in the District budget reduction strategy.

The Parks, Trails, and Natural Areas line of business houses the Parks and Facility Maintenance and the Trails and Natural Areas programs. The Parks and Facility Maintenance program is budgeted to receive \$2,300 from Sunrise Water Authority for an easement located at Sieben Park and \$5,200 from the Oregon State Marine Board for the placement and removal of the boat dock at Milwaukie Bay Park. The Trails and Natural Areas program receives revenue from Water Environment Services (WES) through an intergovernmental agreement (IGA) for services they complete at specific natural areas. If all projected tasks are completed, Natural Areas is expected to receive \$80,000 in revenue. Overall revenue between the two programs is increasing by 81% when compared to the prior year's budget. The large increase in expected revenue is from an Intergovernmental Agreement with the Clackamas County Oak Lodge Library for maintenance of shared space at the Concord property, where the Oak Lodge Library is opening summer 2025.

The Planning program budgeted a transfer in from SDC Funds totaling just over \$145,000 for FY 25-26. This is a 46% decrease when compared to the prior year budget. Transfers received in the NCPRD General Fund are from staff time spent on SDC eligible projects that are then reimbursed. SDCs are not transferred to the NCPRD General Fund until staff time has been reviewed and reconciled. Transfers within the overall NCPRD budget are balanced and net to zero.

EXPENDITURE SUMMARY

District expenditures in the NCPRD 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 and services, under contract 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 roughly \$7.6 million in FY 25-26, a 5% decrease from the prior fiscal year. The District has identified several areas for budget reductions, and personnel costs are one of those areas. Positions directly affected are detailed below, under Significant Issues and Changes. Included in the costs for personnel, in addition to wages and taxes, are fringe benefits, which will continue to increase over time with the looming PERS debt, Oregon Paid Family and Medical Leave that is budgeted at 1% of staff salary, and cost of living adjustments (COLA), calculated in at 2.9% for FY 25-26. Additionally, NCPRD budgets for a number of part-time, temporary staff within the Aquatics, Sports, and Recreation programs that will receive additional compensation due to COLA and a minimum wage increase.

The Materials and Services category encompasses a wide variety of items totaling \$3.9 million for FY 25-26. This is a 6% increase when compared to the prior year budget. The primary items classified as materials and services include office rent for the maintenance shop, marketing and outreach supplies, program supplies, Meals on Wheels program supplies, utilities for all parks and facilities, and building maintenance for NCPRD facilities. Utility costs are expected to increase by 22%, and staff plans to mitigate those increased costs with regular maintenance, reduced energy use, changes to recreation programming, and other means. The Nutrition program is seeing higher costs for food and an increase in patrons needing services. Other materials and supplies will remain relatively static, with little to no increases for new programs anticipated in FY 25-26. NCPRD General Fund anticipates \$8,900 in investment fees.

Allocated costs are incurred as part of being a component unit of Clackamas County; costs include services for human resources, payroll, legal services, technology services, records retention, and County administrative services. Allocated costs for FY 25-26 total \$784,638, a 4% increase compared to the prior year budget. Most of NCPRD's allocations are based on budgeted FTEs or prior year fund budgets.

Transfers out of the NCPRD General Fund are to the Capital Projects Fund to cover costs anticipated on Capital Projects that are not funded by other means. Transfers out from the NCPRD General Fund for FY 25-26 total \$10,500 for the System Plan and Trails Network Plan. Funds are only transferred to cover actual expenditures incurred. The District is prioritizing the use of SDCs over the NCPRD General Fund for capital projects.

Contingency is money set aside for unforeseen expenses in the current year. As the need arises, the NCPRD Board can transfer from contingency to cover unexpected costs with a Supplemental Budget. NCPRD's policy is to reserve 15% of the total operating budget in contingency; 10% of this is operating and the other 5% is emergency. Contingency for FY 25-26 amounts to \$2 million. It amounts to roughly 17% of the operating budget.

SIGNIFICANT ISSUES AND CHANGES

The most significant issue facing the District is that the cost of operations is outpacing revenues. Although this problem has been growing over time, the recent inflationary period has accelerated the problem. Conservative budget forecasts indicate that in approximately six years, the NCPRD General Fund will not be sufficient to cover the cost of District operations without an increase in revenue or program reductions. To build a structurally sound budget and extend the life of available funding, the District has identified program and service reductions totaling 20% in the NCPRD General Fund. Items identified in the budget reduction strategy are listed here and detailed on program pages:

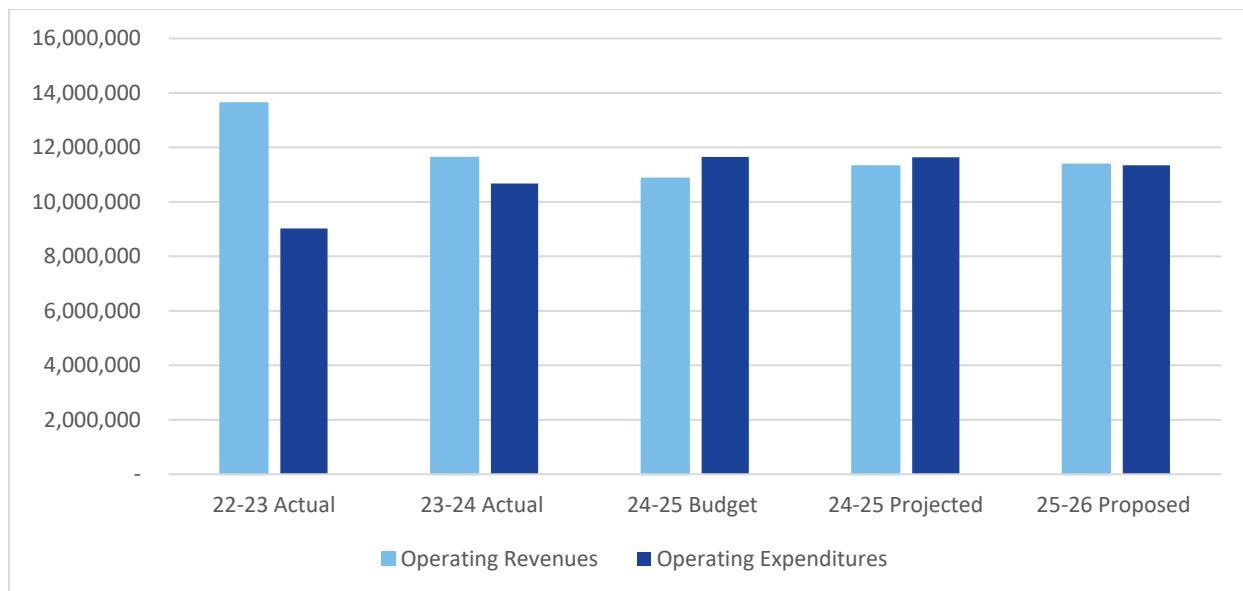
- Eliminated one director-level position to reduce administrative costs;
- Prioritized SDCs over NCPRD General Fund use for capital projects;
- Implemented a digital Year-in-Review and Discovery Guide to reduce advertising, marketing, and printing costs;
- Eliminated the RecMobile program;

- Eliminated a Concert in the Park event;
- Reduced turf management costs for sports fields at North Clackamas Park;
- Reduced irrigation on non-sports turf fields and park plantings;
- Reduced drop-in access to Milwaukie Community Center by one day per week to reduce part-time, temporary staff hours;
- Eliminated one Case Manager position in Older Adults Social Services program;
- Eliminated Older Adult Transportation program, including four part-time temporary staff positions and vehicle operations and maintenance;
- Eliminated the Building Maintenance Specialist, Sr. and Building Maintenance Specialist positions;
- Eliminated one seasonal Groundskeeper position;
- Reduced geese management services at Milwaukie Bay park to bi-weekly;
- Eliminated drop in- access to the community center at the Concord property;
- Eliminated the Planner 2 and part-time temporary Planner 1 positions.

A diligent effort was made to preserve programs and services that most closely align with NCPRD's mission. Even with these reductions to programs and services, additional budget reductions are anticipated in future fiscal years unless new revenue is identified.

NCPRD strives to keep a fund balance that will help maintain the minimum cash flow necessary to ensure the District can cover operating expenditures in times when expenditures outpace revenue sources. In FY 25-26, NCPRD has balanced the use of expenses with revenues and eliminated the use of fund balance.

Current Operating Revenues vs. Expenditures



PERFORMANCE MEASURES

The Government Finance Officers Association (GFOA) recommends, as a best practice, that all organizations identify, track, and communicate performance measures to monitor financial and budgetary status, service delivery, program outcomes, and community conditions.

NCPRD performance measures were updated in the 24-25 fiscal year. Prior year performance data will be preserved and reported in future budgets.

NCPRD GENERAL FUND BUDGET SUMMARY – FUND 213

| RESOURCES | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|----------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | 10,281,162 | 14,899,100 | 13,661,378 | 15,439,037 | 8,338,694 |
| Revenues | | | | | |
| Taxes | 6,949,573 | 7,087,992 | 7,443,000 | 7,443,000 | 7,570,000 |
| Federal, State, local, All Other | | | | | |
| Gifts and Donations | 3,243,653 | 505,897 | 224,450 | 244,450 | 241,200 |
| Charges, Fees, Licenses, | | | | | |
| Permits, Fines, Assessments | 2,541,808 | 2,797,832 | 2,554,100 | 2,639,911 | 2,820,816 |
| All Other Revenue Resources | 888,706 | 1,229,160 | 635,353 | 982,853 | 736,288 |
| Other Interfund Transfers | 44,071 | 17,979 | 271,780 | 266,932 | 145,569 |
| Sub-total - Revenues | 13,667,811 | 11,638,860 | 11,128,683 | 11,577,146 | 11,513,873 |
| TOTAL RESOURCES | 23,948,972 | 26,537,960 | 24,790,061 | 27,016,183 | 19,852,567 |

| REQUIREMENTS | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Operating Expenditures | | | | | |
| Materials and Services* | 9,026,140 | 10,674,541 | 11,646,526 | 11,639,361 | 11,503,374 |
| Transfers | 23,733 | 424,381 | 7,665,750 | 7,037,128 | 10,500 |
| Reserve for Future | | | | | |
| Expenditures | - | - | 3,572,785 | - | 6,338,693 |
| Contingency | - | - | 1,905,000 | - | 2,000,000 |
| Ending Fund Balance | 14,899,099 | 15,539,038 | - | 8,338,694 | - |
| TOTAL REQUIREMENTS | 9,049,873 | 11,098,922 | 24,790,060 | 18,677,489 | 19,852,567 |

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

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NCPRD ADMINISTRATION

Administration

NCPRD Administration provides leadership, strategic planning, and financial and operational support to the Board of Directors and District staff to inform decisions and ensure effective services for 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|--|--------------------|--------------------|----------------------|-----------|
| # of meetings held with Budget Committee and DAC | 4 | 4 | 0.0% | No Change |
| Quarterly financial report produced within 45 days | 4 | 4 | 0.0% | No Change |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

The Administration budget is decreasing by 87% due to a significant reduction in transfers to other funds. The District is prioritizing the use of SDCs and grants to fund capital projects.

Reduced personnel costs by 12% by not budgeting to fill one Director-level position.

Allocated Costs are being dispersed among the NCPRD operating programs.

GOALS FOR FY 25-26

Identify funding initiatives for Board consideration to support additional funding to create a sustainable financial future for the District by June 2026.

Engage the District Advisory Committee (DAC) and Budget Committee in budget forecasting and preparation every quarter.

Produce the quarterly financial report within 45 days of the end of the quarter.

HIGHLIGHTS OF FY 24-25

- Hired a new Financial Services Supervisor, Kallie Guentner.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the third consecutive year.
- Program fee increases were approved by the NCPRD Board of Directors to be included in the FY 25-26 budget.

NCPRD ADMINISTRATION LINE ITEM DETAIL

| Resources | | | | | | | |
|--|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| Object | | Actual | Actual | Budget | Proposed | Approved | Adopted |
| Code | Item | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Cost Center 213-51-5101-510101- | | | | | | | |
| 30100 | Beginning Fund Balance | \$ 10,281,162 | \$ 14,889,100 | \$ 13,661,378 | \$ 8,338,694 | \$ - | \$ - |
| 31110 | Current Year RE Taxes & Penalties | 6,817,228 | 6,982,001 | 7,313,000 | 7,440,000 | - | - |
| 31120 | Delinquent Taxes | 117,004 | 90,368 | 110,000 | 110,000 | - | - |
| 31130 | Interest & Penalties-Property Tax | 15,340 | 15,623 | 20,000 | 20,000 | - | - |
| 33290 | Payments In Lieu Of Taxes | 1,303 | 1,434 | 1,000 | 1,000 | - | - |
| 34440 | Park and Recreation Fees | 11,525 | 13,200 | - | - | - | - |
| 36110 | Interest Income | 524,262 | 882,456 | 265,000 | 330,000 | - | - |
| 38100 | Miscellaneous Revenue | - | - | 139,686 | - | - | - |
| 38150 | Rent & Lease Income | 17,525 | 18,025 | 18,567 | 19,502 | - | - |
| 39110 | Transfers In From Other Funds | - | 251 | - | - | - | - |
| Total Resources | | \$ 17,785,349 | \$ 22,892,459 | \$ 21,528,632 | \$ 16,259,196 | \$ - | \$ - |

NCPRD ADMINISTRATION LINE ITEM DETAIL

| Requirements | | Actual | | Actual | | Budget | | Proposed | | Approved | | Adopted | |
|--|---------------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|----------|-----------|----------|
| Object | Item | FY 22-23 | | FY 23-24 | | FY 24-25 | | FY 25-26 | | FY 25-26 | | FY 25-26 | |
| Code | | | | | | | | | | | | | |
| Cost Center 213-51-5101-510101- | | | | | | | | | | | | | |
| 42080 | Dues & Memberships | \$ | 15,140 | \$ | 14,690 | \$ | 10,080 | \$ | 9,025 | \$ | - | \$ | - |
| 42100 | Investment Fee | | 19,774 | | 21,013 | | 7,950 | | 9,900 | | - | | - |
| 42150 | Insurance - Liability | | - | | - | | 4,816 | | 5,761 | | - | | - |
| 42220 | Office Supplies | | 1,249 | | 177 | | 1,000 | | 1,000 | | - | | - |
| 42240 | Postage/Shipping | | 160 | | 275 | | 500 | | 250 | | - | | - |
| 42250 | Printing & Copies | | 1,574 | | 3,650 | | 1,000 | | 1,000 | | - | | - |
| 42270 | Publications & Subscriptions | | 1,379 | | 2,484 | | 1,500 | | 1,500 | | - | | - |
| 42310 | Telephone & Internet | | 21,061 | | 7,770 | | 4,560 | | 5,000 | | - | | - |
| 42320 | Training & Development | | 7,842 | | 4,262 | | 4,051 | | 5,990 | | - | | - |
| 42330 | Transportation - Mileage | | 813 | | 1,080 | | 1,070 | | 770 | | - | | - |
| 42340 | Transportation - Other | | 174 | | - | | 40 | | 20 | | - | | - |
| 42350 | Travel - Lodging Airfare Other | | 3,446 | | 3,357 | | 3,633 | | 1,170 | | - | | - |
| 42360 | Travel - Per Diem | | 1,866 | | 552 | | 978 | | 520 | | - | | - |
| 42440 | Uniforms/Clothing Expense | | 230 | | 99 | | - | | 400 | | - | | - |
| 43100 | Professional Services | | 768 | | 1,135 | | 1,200 | | 1,200 | | - | | - |
| 43130 | Audit & Financial Services | | 30,725 | | 29,875 | | 31,525 | | 38,825 | | - | | - |
| 43140 | Consulting Services | | 2,681 | | - | | - | | 159,000 | | - | | - |
| 43160 | Contract Employees | | - | | - | | 1,058,760 | | 852,616 | | - | | - |
| 43240 | Legal Services | | 19,375 | | 21,905 | | 5,000 | | 15,000 | | - | | - |
| 43280 | Other Contracted Services | | 4,058 | | - | | - | | - | | - | | - |
| 44120 | Computer < \$5K | | 2,578 | | 2,114 | | 1,500 | | - | | - | | - |
| 44140 | Equipment & Furnishings <5k | | 600 | | - | | 1,200 | | 2,000 | | - | | - |
| 44170 | Hospitality/Event Supplies | | 18 | | 907 | | 500 | | 500 | | - | | - |
| 44240 | Program Materials & Supplies | | 224 | | 11,541 | | 15,000 | | - | | - | | - |
| 45130 | Computer Hardware/Software | | - | | - | | 2,195 | | 2,500 | | - | | - |
| 45260 | Vehicle Repair & Maintenance | | 4,075 | | - | | 5,000 | | 5,000 | | - | | - |
| 46110 | Leases - Copier | | 2,160 | | 3,240 | | 1,620 | | 1,080 | | - | | - |
| 47100 | Allocated Costs - County General Fund | | 9,160 | | 2,194 | | 112,633 | | 21,324 | | - | | - |
| 47120 | Allocated Costs - Facilities | | - | | - | | 7,989 | | 3,226 | | - | | - |
| 47140 | Allocated Costs - Technology Services | | 19,890 | | 31,166 | | 499,921 | | 46,730 | | - | | - |
| 47150 | Allocated Costs - PGA | | 2,070 | | 1,596 | | 29,823 | | 3,082 | | - | | - |
| 47160 | Allocated Costs - Records Management | | 140 | | 135 | | 9,253 | | 1,668 | | - | | - |
| 47170 | Allocated Costs - Human Resources | | 1,650 | | 1,354 | | 73,449 | | 9,805 | | - | | - |
| 47180 | Allocated Costs - County Admin | | - | | 1,232 | | 959 | | 940 | | - | | - |
| 47190 | Allocated Costs - County Counsel | | - | | 16,105 | | 21,329 | | 26,617 | | - | | - |
| 47750 | Transfers To Other Funds | | 23,733 | | 424,381 | | 7,665,750 | | 10,500 | | - | | - |
| 49997 | Contingency | | - | | - | | 1,905,000 | | 2,000,000 | | - | | - |
| 49999 | Reserve - Designated | | - | | - | | 3,572,785 | | 6,338,693 | | - | | - |
| Total Requirements | | \$ | 198,613 | \$ | 608,287 | \$ | 15,063,569 | \$ | 9,582,612 | \$ | - | \$ | - |
| Total Resources | | \$ | 17,785,349 | \$ | 22,892,459 | \$ | 21,528,632 | \$ | 16,259,196 | \$ | - | \$ | - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Dues and Memberships (42080) | |
| American Society of Landscape Architects | 425 |
| Government Finance Officers Association membership dues (2) | 300 |
| Grammarly | 150 |
| Intertwine Alliance membership dues | 4,000 |
| National Recreation and Park Association premium membership dues | 1,200 |
| North Clackamas County Chamber of Commerce membership dues | 700 |
| Oregon Government Finance Officers Association membership dues (2) | 250 |
| Oregon Recreation and Park Association membership dues | 1,500 |
| Special Districts Association of Oregon membership dues | 140 |
| Survey Monkey (3 users) | 360 |
| Total Budget Request for Activity | \$ 9,025 |
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Annual staff retreats | 3,000 |
| Mileage | 500 |
| Oregon Government Finance Officers Association conference - (1 Fall & 1 Spring) | 2,880 |
| Other Trainings - Virtual (5 attendees) | 500 |
| Special Parks District Forum 2025 (2 attendees) | 1,590 |
| Total Budget Request for Activity | \$ 8,470 |
| Transfers to Other Funds (47750) | |
| Capital projects for which SDCs or other revenue is not available | 10,500 |
| Total Budget Request for Activity | \$ 10,500 |



NCPRD ADMINISTRATION



Marketing and Communication

The purpose of the NCPRD Marketing and Communication 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 5-26 Projected | Performance Outcomes | |
|---------------------------------|--------------------|-------------------|----------------------|----------|
| # social media followers | 20,670 | 21,900 | 6.0% | Increase |
| # of e-newsletter subscribers | 10,460 | 11,087 | 6.0% | Increase |
| # online Discovery Guide views* | N/A | 4,000 | N/A | N/A |

*The new NCPRD website and online Discovery Guide launched Q4 of 2025 and past data is not available.

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

Reduced the overall budget by 3% as part of the District’s budget reduction strategy to create a sustainable financial future.

Reduced the Printing and Copies budget by 42% for cost savings and to decrease waste as part of NCPRD’s sustainability best practices.

Reduced the Advertising and Marketing budget by 32% for cost savings, using a more focused advertising approach.

GOALS FOR FY 25-26

Produce an online Year in Review that highlights NCPRD’s milestones and successes across all divisions by December 2025.

Create a translated Spanish-language welcome packet with resources and information to introduce residents to NCPRD services and programs by May 2026.

Develop communication strategies to help ease the transition to digital communications for customers who rely more heavily on print pieces by June 2026.

Highlights of FY 24-25

- Launched a new NCPRD website with a modern look and enhanced usability.
- Implemented an awareness campaign, “Leash Up North Clackamas,” to educate the public on the importance of keeping dogs on leashes in parks.
- Exceeded the social media growth projection with over 20,670 followers; a 19% increase over the previous year.

MARKETING & COMMUNICATION LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|--------------------------|-------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5101-510102- | | | | | | | |
| 33140 | Federal Operating Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|-------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5101-510102- | | | | | | | |
| 42010 | Advertising/Marketing | \$ 105,163 | \$ 111,488 | \$ 74,730 | \$ 51,032 | \$ - | \$ - |
| 42080 | Dues & Memberships | - | 222 | 222 | 222 | - | - |
| 42150 | Insurance - Liability | 2,670 | 2,830 | 1,680 | 2,062 | - | - |
| 42220 | Office Supplies | 359 | 86 | 300 | 300 | - | - |
| 42240 | Postage/Shipping | 18,565 | 10,000 | 7,000 | 2,500 | - | - |
| 42250 | Printing & Copies | 37,790 | 42,564 | 35,900 | 20,865 | - | - |
| 42270 | Publications & Subscriptions | 389 | 165 | 470 | 470 | - | - |
| 42310 | Telephone & Internet | 762 | 1,787 | 1,850 | 2,800 | - | - |
| 42320 | Training & Development | 828 | 536 | 396 | - | - | - |
| 42330 | Transportation - Mileage | 245 | - | 270 | 50 | - | - |
| 42350 | Travel - Lodging Airfare Other | 975 | - | 788 | - | - | - |
| 42360 | Travel - Per Diem | 384 | - | 231 | - | - | - |
| 42440 | Uniforms Clothing Expense | - | 158 | - | - | - | - |
| 43100 | Professional Services | 45,925 | 49,245 | 74,000 | 33,600 | - | - |
| 43160 | Contract Employees | 276,279 | 373,589 | 344,941 | 375,887 | - | - |
| 44120 | Computer < \$5K | 2,582 | 2,238 | 2,000 | - | - | - |
| 44170 | Hospitality/Event Supplies | 2,696 | 575 | 2,000 | 500 | - | - |
| 45130 | Computer Hardware/Software | - | - | 2,660 | 2,600 | - | - |
| 46100 | Leases- Copier | - | - | - | 1,080 | - | - |
| 47100 | Allocated Costs - Finance | 6,980 | 6,141 | - | 6,102 | - | - |
| 47140 | Allocated Costs - Technology Services | 3,980 | 19,478 | - | 23,364 | - | - |
| 47150 | Allocated Costs - PGA | 2,060 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 100 | 376 | - | 478 | - | - |
| 47170 | Allocated Costs - Human Resources | 2,780 | 2,389 | - | 3,509 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| | Total Requirements | \$ 513,162 | \$ 626,693 | \$ 549,438 | \$ 530,499 | \$ - | \$ - |
| | Total Resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Advertising & Marketing (42010) | |
| Accessible Website App | 490 |
| Campaign Monitor | 2,328 |
| Digital Ads | 21,775 |
| Lnk.Bio | 60 |
| Out-of-Home Ads | 7,740 |
| Paperform | 800 |
| Photo and video assets | 2,250 |
| Print Ads | 4,889 |
| Promotional giveaways | 5,000 |
| Radio | 4,700 |
| Trails System Plan Promotion | 1,000 |
| Total Budget Request for Activity | \$ 51,032 |
| | |
| | FY 25-26 Proposed |
| Dues and Memberships (42080) | |
| FlashAlert | 222 |
| Total Budget Request for Activity | \$ 222 |
| | |
| Printing and Copies (42250) | |
| Discovery Guide | 8,000 |
| Mailers | 4,000 |
| Marketing collateral | 3,500 |
| Misc printing | 2,000 |
| Signage | 3,365 |
| Total Budget Request for Activity | \$ 20,865 |
| | |
| Publications and Subscriptions (42270) | |
| Canva | 360 |
| Clackamas Review | 110 |
| Total Budget Request for Activity | \$ 470 |
| | |
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Mileage | 50 |
| Total Budget Request for Activity | \$ 50 |
| | |
| Professional Services (43100) | |
| Creative services (Design, Copy, Video, etc.) | 8,000 |
| Photography services | 5,000 |
| Translation Services | 3,000 |
| Website maintenance & hosting services | 12,600 |
| Website Post-launch Contingency & Optimization | 5,000 |
| Total Budget Request for Activity | \$ 33,600 |

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PROGRAMS AND COMMUNITY CENTERS

Recreation

The NCPRD Programs and 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.

PERFORMANCE MEASURES

| Measures | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|--------------------------|--------------------|--------------------|----------------------|----------|
| # adult programs offered | 155 | 171 | 10.3% | Increase |
| # youth programs offered | 26 | 34 | 30.8% | Increase |
| # special events | 12 | 11 | -8.3% | Decrease |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

New program fees, adopted by the Board, and expanded programming are increasing the projected revenue by 67%.

Eliminated RecMobile program as part of the District’s budget reduction strategy, saving roughly \$19,000 in event expenses.

Eliminated the big Concert in the Park event as part of the District’s budget reduction strategy, saving roughly \$7,500 in event expenses.

Personnel costs are increasing by 15% due to the realignment of full-time staff financial allocations, from the elimination of the Older Adult Transportation program.

GOALS FOR FY 25-26

Increase adult classes by 10%, using recreation, enrichment learning, and fitness trends.

Introduce new programs and enhance existing ones, ensuring all cater to diverse age groups, to increase youth program offerings by 30%.

Generate \$10,000 in alternative revenue through sponsorship agreements with at least five local businesses by May 2026.

HIGHLIGHTS OF FY 24-25

- Halloween event returned, attracting 575 attendees.
- Offered five teen night events to address the community’s need for more teen-focused programs, providing safe, engaging spaces for youth to connect, create, and thrive.
- Concert in the Park Series attendance increased by 26%.

RECREATION LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5102-510202- | | | | | | | |
| 33140 | Federal Operating Grants | \$ 585,138 | \$ 67,845 | \$ - | \$ - | \$ - | \$ - |
| 33160 | Local Operating Grants | 24,333 | - | 10,000 | - | - | - |
| 34110 | Admissions Fees | 129,669 | 175,233 | 140,000 | 270,000 | - | - |
| 34440 | Park and Recreation Fees | 99,037 | 89,685 | 90,000 | 115,000 | - | - |
| 34510 | Registration Fees | 23,250 | 23,942 | 25,000 | 20,000 | - | - |
| 38110 | Contributions & Donations | 5,388 | 7,831 | 20,000 | 20,000 | - | - |
| Total Resources | | \$ 866,814 | \$ 364,536 | \$ 285,000 | \$ 425,000 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|--------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5102-510202- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ 5,226 | \$ 5,555 | \$ 4,620 | \$ 6,000 | \$ - | \$ - |
| 42110 | Fees & Permits | 3 | 5,346 | 6,100 | 6,956 | - | - |
| 42150 | Insurance - Liability | 6,560 | 7,030 | 4,090 | 4,693 | - | - |
| 42220 | Office Supplies | 784 | 884 | 1,000 | 1,000 | - | - |
| 42240 | Postage/Shipping | 192 | 16 | 50 | 50 | - | - |
| 42250 | Printing & Copies | 50 | 39 | 350 | 350 | - | - |
| 42310 | Telephone & Internet | 3,924 | 4,863 | 3,300 | 3,860 | - | - |
| 42320 | Training & Development | 1,855 | 2,488 | 1,771 | 1,762 | - | - |
| 42330 | Transportation - Mileage | 212 | 29 | 320 | 250 | - | - |
| 42340 | Transportation - Other | - | 80 | 40 | 50 | - | - |
| 42350 | Travel - Lodging Airfare Other | 967 | 2,089 | 2,573 | 1,488 | - | - |
| 42360 | Travel - Per Diem | 345 | 242 | 498 | 420 | - | - |
| 42440 | Uniforms/Clothing Expense | 281 | 1,738 | 1,500 | 1,500 | - | - |
| 43160 | Contract Employees | 589,618 | 907,445 | 785,177 | 902,439 | - | - |
| 43280 | Other Contracted Services | | | | | | |
| | Recreation Programs | 67,893 | 64,225 | 96,000 | 96,000 | - | - |
| | Recreation Offsite Programs | 19,375 | 24,625 | 20,000 | 18,500 | - | - |
| 43290 | Preemployment Services | 240 | 204 | 200 | 200 | - | - |
| 44120 | Computer < \$5K | 5,828 | 3,783 | 2,000 | 2,600 | - | - |
| 44140 | Equipment & Furnishings < \$5K | 160 | 4,412 | 20,000 | 10,000 | - | - |
| 44150 | Fuel | 543 | 464 | 800 | 800 | - | - |
| 44170 | Hospitality/Event Supplies | 8,008 | 18,744 | 25,000 | 19,500 | - | - |
| 44240 | Program Materials & Supplies | 10,323 | 5,741 | 7,200 | 7,200 | - | - |
| 45130 | Computer Hardware & Software | - | - | 110 | 110 | - | - |
| 45260 | Vehicle Repair & Maintenance | 358 | 267 | 800 | 800 | - | - |
| 46110 | Leases - Copier | - | - | 1,620 | 754 | - | - |
| 46120 | Leases - Software (SaaS) | 10,000 | 7,500 | 10,000 | 10,000 | - | - |
| 47100 | Allocated Costs - County Finance | 10,830 | 10,186 | - | 11,052 | - | - |
| 47140 | Allocated Costs - Technology Services | 7,950 | 11,688 | - | 70,094 | - | - |
| 47150 | Allocated Costs - PGA | 2,060 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 160 | 624 | - | 864 | - | - |
| 47170 | Allocated Costs - Human Resources | 6,830 | 7,264 | - | 7,988 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 762,224 | \$ 1,100,396 | \$ 995,119 | \$ 1,190,358 | \$ - | \$ - |
| Total Resources | | \$ 866,814 | \$ 364,536 | \$ 285,000 | \$ 425,000 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Mileage | 100 |
| National Recreation and Park Association conference - (.5 attendee) | 1,415 |
| Oregon Recreation and Park Association conference - (1 attendee) | 1,455 |
| Staff trainings | 1,000 |
| Total Budget Request for Activity | \$ 3,970 |
| Other Contracted Services (43280) | |
| Instructors for community education classes in partnership with Clackamas Community | 53,000 |
| Youth Programming; Dance, Computer and Theatre Camps | 43,000 |
| Youth Programming; (Offsite) Archery & Horseback | 18,500 |
| Total Budget Request for Activity | \$ 114,500 |
| Hospitality/Event Supplies (44170) | |
| Adaptive and Inclusive Events | 1,000 |
| Concerts in the Park | 2,000 |
| Fiesta Latina en el Parque | 6,000 |
| Halloween Event | 1,200 |
| Lunar New Year Event | 1,150 |
| Movies in the Park | 4,000 |
| Native American Heritage Event | 1,000 |
| Pollinations Celebration | 500 |
| Teen Nights | 1,500 |
| Winter Celebrations | 1,150 |
| Total Budget Request for Activity | \$ 19,500 |

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PROGRAMS AND COMMUNITY CENTERS



Aquatics

The NCPRD Programs and 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|---|--------------------|--------------------|----------------------|-----------|
| # of programs offered | 510 | 525 | 2.9% | Increase |
| % of satisfied or better program participant survey responses | 95% | 95% | 0.0% | No change |
| # of staff hired and certified | 29 | 25 | -13.8% | Decrease |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

New program fees, adopted by the Board, are increasing the expected program fee revenue by 11%.

Personnel costs are increasing by 16% due to the realignment of full-time staff financial allocations, from the elimination of the Older Adult Transportation program.

GOALS FOR FY 25-26

Expand swim lesson opportunities by 3% by adding additional program offerings.

Successfully train and update all lifeguard staff to the 2024 American Red Cross standard by spring 2026.

HIGHLIGHTS OF FY 24-25

- Introduced Sensory Swims for adaptive local youth to experience a quieter swimming opportunity.
- Increased Swim lesson program offerings by 3%.
- Identified and repaired major leak in the spa circulation system.

AQUATIC PARK LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5102-510203- | | | | | | | |
| 33140 | Federal Operating Grants | \$ 1,388,927 | \$ 136,734 | \$ - | \$ - | \$ - | \$ - |
| 33160 | Local Operating Grants | 35,000 | - | - | - | - | - |
| 34150 | Aquatic Park Fees | | | | | | |
| | Open Swim | 701,224 | 719,903 | 650,000 | 730,000 | - | - |
| | Lessons | 202,817 | 222,669 | 250,000 | 270,000 | - | - |
| | Aqua Cross | 61,757 | 71,725 | 60,000 | 75,000 | - | - |
| | Lap Swim | 87,495 | 97,237 | 85,000 | 92,000 | - | - |
| 34440 | Park and Recreation Fees | 184,620 | 195,752 | 185,000 | 200,000 | - | - |
| 34530 | Retail Sales | 31,346 | 29,204 | 25,000 | 35,000 | - | - |
| 34610 | User Fees | | | | | | |
| | Passes | 14,129 | 26,410 | 16,000 | 17,000 | - | - |
| | Climbing Wall | 300 | 635 | 500 | - | - | - |
| | Lockers | 2,347 | 654 | - | - | - | - |
| 38110 | Contributions & Donations | 8,500 | 11,000 | 11,500 | 11,500 | - | - |
| Total Resources | | \$ 2,718,461 | \$ 1,511,923 | \$ 1,283,000 | \$ 1,430,500 | \$ - | \$ - |

AQUATIC PARK LINE ITEM DETAIL

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 24-25 |
|--|---------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5102-510203- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ 19,684 | \$ 24,783 | \$ 20,000 | \$ 25,000 | \$ - | \$ - |
| 42080 | Dues & Memberships | 75 | 60 | - | 60 | - | - |
| 42110 | Fees - Permits | 4,758 | 4,170 | 4,700 | 4,700 | - | - |
| 42150 | Insurance - Liability | 15,570 | 14,990 | 8,000 | 9,071 | - | - |
| 42220 | Office Supplies | 1,187 | 1,182 | 1,500 | 1,500 | - | - |
| 42240 | Postage/Shipping | 173 | 142 | 200 | 150 | - | - |
| 42250 | Printing & Copies | 895 | 1,405 | 1,000 | 1,000 | - | - |
| 42310 | Telephone & Internet | 15,997 | 15,515 | 8,760 | 11,290 | - | - |
| 42320 | Training & Development | 1,103 | 2,957 | 3,294 | 2,240 | - | - |
| 42330 | Transportation - Mileage | 211 | 137 | 500 | 650 | - | - |
| 42340 | Transportation - Other | - | 45 | - | 90 | - | - |
| 42350 | Travel - Lodging Airfare Other | 1,721 | 721 | - | 2,375 | - | - |
| 42360 | Travel - Per Diem | 569 | 242 | - | 560 | - | - |
| 42440 | Uniforms/Clothing Expense | 5,522 | 3,473 | 3,000 | 3,000 | - | - |
| 43100 | Professional Services | - | - | 3,500 | 2,500 | - | - |
| 43160 | Contract Employees | 1,399,568 | 1,690,160 | 1,517,663 | 1,755,446 | - | - |
| 43290 | Preemployment Services | 2,374 | 1,842 | 2,700 | 2,500 | - | - |
| 44110 | Chemicals | 43,798 | 50,687 | 55,000 | 57,000 | - | - |
| 44120 | Computer < \$5K | 147 | 4,133 | - | 5,600 | - | - |
| 44130 | Cost of Goods Sold | 13,954 | 14,154 | 15,000 | 20,000 | - | - |
| 44140 | Equipment & Furnishings < \$5K | 7,065 | 6,366 | 11,500 | 11,500 | - | - |
| 44240 | Program Materials & Supplies | 7,161 | 6,336 | 7,000 | 7,000 | - | - |
| 44260 | Safety Equipment & Supplies | 6,467 | 5,733 | 6,500 | 7,500 | - | - |
| 45130 | Computer Hardware & Software | - | - | 265 | 265 | - | - |
| 45260 | Vehicle Repair & Maintenance | 14 | - | - | - | - | - |
| 46110 | Leases - Copier | 2,334 | 2,140 | 2,300 | 2,101 | - | - |
| 46120 | Leases - Software (SaaS) | 10,000 | 11,153 | 12,000 | 12,000 | - | - |
| 47100 | Allocated Costs - County Finance | 23,440 | 19,822 | - | 18,708 | - | - |
| 47140 | Allocated Costs - Technology Services | 25,850 | 54,542 | - | 93,458 | - | - |
| 47150 | Allocated Costs - PGA | 2,070 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 350 | 1,215 | - | 1,463 | - | - |
| 47170 | Allocated Costs - Human Resources | 16,210 | 14,921 | - | 15,440 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 1,629,917 | \$ 1,955,852 | \$ 1,684,382 | \$ 2,077,245 | \$ - | \$ - |
| Total Resources | | \$ 2,718,461 | \$ 1,511,923 | \$ 1,283,000 | \$ 1,430,500 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 |
|--|-----------------|
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | Proposed |
| Mileage | 500 |
| National Recreation and Park Association conference - (1 attendee) | 2,830 |
| Oregon Recreation and Park Association conference - (1 attendee) | 1,455 |
| Other staff trainings | 1,130 |
| Total Budget Request for Activity | \$ 5,915 |
| Program Materials & Supplies (44240) | |
| Aquatic facility supplies & equipment | 7,000 |
| Total Budget Request for Activity | \$ 7,000 |



PROGRAMS AND COMMUNITY CENTERS



Sports

The NCPRD Programs and 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.

PERFORMANCE MEASURES

| Measure | FY 23-24 Projected | FY 24-25 Projected | Performance Outcomes | |
|-----------------------|--------------------|--------------------|----------------------|-----------|
| # of programs offered | 100 | 107 | 7.0% | Increase |
| # of volunteers | 400 | 400 | 0.0% | No change |
| # of youth programs | 95 | 95 | 0.0% | No change |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

New program fees, adopted by the Board, are increasing the expected program fee revenue by 10%.

Reduced personnel services by 6% by reclassifying and aligning positions after staff retirement.

A decrease of 59% in Program Materials and Supplies is expected because of an agreement with the North Clackamas School District for space rentals for programming.

GOALS FOR FY 25-26

Increase sports offerings by 7% with revenue-generating programming at the Concord property.

Transition field maintenance and game preparation at North Clackamas Park to local youth baseball and softball partners to reduce part-time labor by September 2025.

Evaluate and enhance Adaptive and Inclusive programs to increase participation by 10%.

HIGHLIGHTS OF
FY 24-25

- Fall Sideout Girls' Volleyball program increased participation by 4%.
- Pre-K sports program registrants increased by 170%.
- Hoopers Basketball season was a huge success with 1,534 players coached by 273 dedicated volunteers.

SPORTS LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|--------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Cost Center 213-51-5102-510204- | | | | | | | |
| 33140 | Federal Operating Grants | \$ 981,198 | \$ 103,600 | \$ - | \$ - | \$ - | \$ - |
| 33160 | Local Operating Grants | 50,000 | - | 50,000 | - | - | - |
| 34110 | Admissions Fees | 466,178 | 612,366 | 525,000 | 570,000 | - | - |
| 34230 | Concessions | 11,006 | 11,490 | 10,000 | 10,000 | - | - |
| 34440 | Park and Recreation Fees | 66,539 | 79,051 | 70,000 | 85,000 | - | - |
| Total Resources | | \$ 1,574,921 | \$ 806,507 | \$ 655,000 | \$ 665,000 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| Cost Center 213-51-5102-510204- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ 12,485 | \$ 10,937 | \$ 12,000 | \$ 12,000 | \$ - | \$ - |
| 42080 | Dues & Memberships | 60 | 60 | - | 60 | - | - |
| 42150 | Insurance - Liability | 9,260 | 10,425 | 5,590 | 6,315 | - | - |
| 42220 | Office Supplies | 3,263 | 2,294 | 3,000 | 2,500 | - | - |
| 42240 | Postage/Shipping | 9 | 38 | - | 40 | - | - |
| 42250 | Printing & Copies | 1,584 | 1,323 | 2,500 | 2,500 | - | - |
| 42310 | Telephone & Internet | 12,478 | 13,871 | 6,970 | 6,740 | - | - |
| 42320 | Training & Development | 3,413 | 2,222 | - | 762 | - | - |
| 42330 | Transportation - Mileage | 1,525 | 3,527 | 3,500 | 3,650 | - | - |
| 42340 | Transportation - Other | 40 | 229 | - | 50 | - | - |
| 42350 | Travel - Lodging Airfare Other | 2,676 | 1,238 | - | 1,488 | - | - |
| 42360 | Travel - Per Diem | 1,138 | 242 | - | 420 | - | - |
| 42440 | Uniforms/Clothing Expense | 4,735 | - | 3,000 | 3,000 | - | - |
| 43160 | Contract Employees | 987,528 | 1,191,084 | 1,056,471 | 996,930 | - | - |
| 43280 | Other Contracted Services | 64,316 | 77,630 | 90,000 | 84,000 | - | - |
| 43290 | Preemployment Services | 1,527 | 1,427 | 2,000 | 1,800 | - | - |
| 44120 | Computer < \$5K | 2,064 | 6,632 | - | 3,600 | - | - |
| 44150 | Fuel | 423 | 430 | 1,000 | 1,000 | - | - |
| 44240 | Program Materials & Supplies | 69,161 | 70,117 | 170,200 | 70,300 | - | - |
| 45130 | Computer Hardware & Software | - | - | 465 | 465 | - | - |
| 45260 | Vehicle Repair & Maintenance | - | - | 500 | 500 | - | - |
| 46110 | Leases - Copier | 1,361 | 1,507 | 1,500 | 754 | - | - |
| 46120 | Leases - Software (SaaS) | 9,319 | 10,173 | 12,000 | 12,000 | - | - |
| 46200 | Leases - Vehicle Rental | 4,601 | 4,601 | 1,530 | - | - | - |
| 47100 | Allocated Costs - County Finance | 16,180 | 15,390 | - | 15,242 | - | - |
| 47140 | Allocated Costs - Technology Services | 23,860 | 50,646 | - | 101,246 | - | - |
| 47150 | Allocated Costs - PGA | 2,070 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 240 | 943 | - | 1,192 | - | - |
| 47170 | Allocated Costs - Human Resources | 9,640 | 10,705 | - | 10,748 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 1,246,603 | \$ 1,490,517 | \$ 1,372,226 | \$ 1,342,380 | \$ - | \$ - |
| Total Resources | | \$ 1,574,921 | \$ 806,507 | \$ 655,000 | \$ 665,000 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Mileage | 3,500 |
| National Recreation and Park Association conference - (.5 attendee) | 1,415 |
| Oregon Recreation and Park Association conference - (1 attendee) | 1,455 |
| Total Budget Request for Activity | \$ 6,370 |
| Other Contracted Services (43280) | |
| <i>Officials/Referees - Adult Programs</i> | |
| Leagues | 30,000 |
| Tournaments | 1,000 |
| <i>Officials/Referees - Youth Programs</i> | |
| Hoopers Basketball | 32,500 |
| Sideout Volleyball | 5,000 |
| Fastpitch Tournaments | 4,000 |
| Program Coordination | 1,000 |
| Tennis Camp | 4,500 |
| League Association/Tournament Fees | 1,000 |
| Center for Healing and Justice through Sport | 3,500 |
| USA/ASA | 1,500 |
| Total Budget Request for Activity | \$ 84,000 |
| Program Materials & Supplies (44240) | |
| Facility and field equipment and supplies | 300 |
| Adult Programs | 4,000 |
| <i>Youth Programs</i> | |
| Camps | 15,000 |
| Cheer Starz | 5,000 |
| Hoopers Basketball | 28,000 |
| Sideout Volleyball | 5,000 |
| Fastpitch Tournaments | 2,500 |
| Concord Programming | 8,000 |
| First Aid training and supplies | 2,500 |
| Total Budget Request for Activity | \$ 70,300 |

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OLDER ADULT SERVICES

Social Services

The NCPRD Older Adult Services program, Social Services, provides coordinated educational and social service programming to 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 5-26 Projected | Performance Outcomes | |
|---|--------------------|-------------------|----------------------|----------|
| # of clients with active case management | 375 | 400 | 6.7% | Increase |
| # of healthy aging seminars/ workshops | 32 | 35 | 9.4% | Increase |
| # of clients served in clinics and groups | 1,400 | 1,500 | 7.1% | Increase |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

The Milwaukie Community Center will close one day per week in the District's budget reduction strategy, based on savings from the reduction in part time temporary staffing.

Personnel costs are decreasing by 19% by eliminating one Case Manager position (.8 FTE). This position is one of three FTE that monitor Federal meals-on-wheels eligibility both in-home for clients and at the Milwaukie Community Center. The two remaining FTE and MCC Manager provide sufficient staffing to monitor federal eligibility for these services and can provide referrals as capacity allows.

GOALS FOR FY 25-26

Secure a grant to finish repurposing the current billiard and storage area into a programmable space for revenue generation by June 2026.

Begin a new evidence-based mental health program that will serve the community and is reimbursable through our sub-recipient agreement with Clackamas County by June 2026.

Operate the APAC program at 100% capacity for the year.

HIGHLIGHTS OF FY 24-25

- Filled “A Place at the Center” (APAC), a program for older adults experiencing memory loss, and created a waitlist.
- Held a successful volunteer recognition brunch, celebrating and honoring all that the volunteers do at the Milwaukie Community Center.
- Began a grief support group facilitated by a licensed counselor in partnership with Providence.

SOCIAL SERVICES LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510302- | | | | | | | |
| 33170 | Program Income | \$ 3,870 | \$ 4,821 | \$ 4,500 | \$ 5,000 | \$ - | \$ - |
| 34200 | Charges for Services to Other Gov | 59,421 | 53,275 | 60,800 | 58,800 | - | - |
| 38110 | Contributions & Donations | 15,588 | 16,786 | 15,000 | 5,000 | - | - |
| Total Resources | | \$ 78,880 | \$ 74,882 | \$ 80,300 | \$ 68,800 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510302- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ 676 | \$ 255 | \$ 350 | \$ 300 | \$ - | \$ - |
| 42110 | Fees - Permits | 53 | 425 | 710 | 500 | - | - |
| 42150 | Insurance - Liability | 2,940 | 5,930 | 2,440 | 3,019 | - | - |
| 42220 | Office Supplies | 3,342 | 2,737 | 4,000 | 3,000 | - | - |
| 42240 | Postage/Shipping | 79 | 44 | 50 | 50 | - | - |
| 42250 | Printing & Copies | 605 | 550 | 250 | 500 | - | - |
| 42310 | Telephone & Internet | 13,690 | 12,396 | 4,740 | 4,620 | - | - |
| 42320 | Training & Development | 100 | 565 | 896 | 500 | - | - |
| 42330 | Transportation - Mileage | 943 | 1,216 | 1,270 | 1,000 | - | - |
| 42340 | Transportation - Other | - | 74 | - | - | - | - |
| 42350 | Travel - Lodging Airfare Other | - | 353 | 788 | - | - | - |
| 42360 | Travel - Per Diem | - | 295 | 231 | - | - | - |
| 42440 | Uniform/Clothing Expense | 1,020 | 1,810 | 1,500 | 1,500 | - | - |
| 43160 | Contract Employees | 426,974 | 469,021 | 505,082 | 409,870 | - | - |
| 43290 | Preemployment Services | 122 | 16 | 50 | 50 | - | - |
| 44120 | Computer < \$5K | 4,302 | 1,031 | - | 3,600 | - | - |
| 44140 | Equipment & Furnishings < \$5K | 791 | - | 1,000 | 1,000 | - | - |
| 44170 | Hospitality/Event Supplies | 1,857 | 3,279 | 2,000 | 2,000 | - | - |
| 44240 | Program Materials & Supplies | 1,770 | 1,198 | 1,500 | 1,500 | - | - |
| 45130 | Computer Hardware & Software | - | - | 420 | 1,428 | - | - |
| 45160 | Equipment Maintenance | 275 | - | 1,000 | 1,000 | - | - |
| 46110 | Leases - Copier | 2,685 | 2,462 | 3,000 | 2,800 | - | - |
| 47100 | Allocated Costs - County Finance | 4,810 | 7,551 | - | 5,901 | - | - |
| 47140 | Allocated Costs - Technology Services | 19,890 | 58,438 | - | 70,093 | - | - |
| 47150 | Allocated Costs - PGA | 2,070 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 70 | 463 | - | 462 | - | - |
| 47170 | Allocated Costs - Human Resources | 3,060 | 4,634 | - | 5,138 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 493,775 | \$ 577,569 | \$ 531,277 | \$ 522,909 | \$ - | \$ - |
| Total Resources | | \$ 78,880 | \$ 74,882 | \$ 80,300 | \$ 68,800 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 |
|--|-----------------|
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | Proposed |
| Alzheimer McGinty Conference - (2 attendees) | 100 |
| Mileage | 1,000 |
| Other staff trainings | 400 |
| Total Budget Request for Activity | \$ 1,500 |

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OLDER ADULT SERVICES



Nutrition

The NCPRD Older Adult Services program, Nutrition, 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|------------------------------|--------------------|--------------------|----------------------|-----------|
| # of meals on wheels served | 66,000 | 62,000 | -6.1% | Decrease |
| # unduplicated clients | 320 | 300 | -6.3% | Decrease |
| # of congregate meals served | 7,000 | 7,500 | 7.1% | Increase |
| # of new volunteers placed | 50 | 50 | 0.0% | No change |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

The Milwaukie Community Center Foundation is generously donating \$180,000 to fund the Nutrition program for one year.

Funding from Medicaid is expected to increase by 67%.

Revenue from Pete's Café is expected to decrease by 9% due to the District's budget reduction strategy of closing the Milwaukie Community Center one day per week.

GOALS FOR FY 25-26

Increase the number of funding streams in the Nutrition Program budget with two additional funding partners.

Increase the number of Medicaid and Oregon Project Independence Medicaid-reimbursed meals by 10%.

Provide meals for every eligible resident who requests them.

Increase Older Americans Act (OAA) grant funding by increasing the number of meals served in the dining room by 10%.

HIGHLIGHTS OF FY 24-25

- The Meals on Wheels program continued service at near record numbers and served all requests from eligible citizens.
- Utilized over 300 individual volunteers to enable the production, service, and delivery of 80,000 meals.
- Partnered with the Milwaukie Community Center Foundation on the Thanksgiving Dinner, Donate a Dinner, and March for Meals, bringing in over \$20,000 in contributions and donations.

NUTRITION LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510303- | | | | | | | |
| 33160 | Local Operating Grants | \$ 106,967 | \$ 89,742 | \$ 90,000 | \$ 150,000 | \$ - | \$ - |
| 34200 | Charges for Services to Other Gov | 328,578 | 310,660 | 300,000 | 273,016 | - | - |
| 38110 | Contributions & Donations | 164,187 | 137,168 | 160,000 | 317,120 | - | - |
| Total Resources | | \$ 599,731 | \$ 537,570 | \$ 550,000 | \$ 740,136 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|--|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510303- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ - | \$ 173 | \$ 1,100 | \$ 1,100 | \$ - | \$ - |
| 42110 | Fees - Permits | 40 | 50 | 50 | 50 | - | - |
| 42150 | Insurance - Liability | 5,130 | 3,840 | 2,400 | 2,905 | - | - |
| 42240 | Postage/Shipping | 15 | - | 75 | 50 | - | - |
| 42310 | Telephone & Internet | 540 | 510 | - | - | - | - |
| 42320 | Training & Development | - | - | 200 | 200 | - | - |
| 43160 | Contract Employees | 501,608 | 541,226 | 486,028 | 486,574 | - | - |
| 43290 | Preemployment Services | 16 | 148 | 200 | 200 | - | - |
| 44120 | Computer < \$5K | - | - | 100 | 900 | - | - |
| 44160 | Food (Jail, Housing, Senior Centers) | 162,785 | 186,920 | 200,000 | 206,400 | - | - |
| 44170 | Hospitality/Event Supplies | 8,225 | 2,216 | 10,000 | 9,000 | - | - |
| 44240 | Program Materials & Supplies | 26,834 | 36,306 | 28,500 | 31,000 | - | - |
| 44280 | Small Tools & Equipment < \$5K (Nutrition) | 1,295 | 773 | 1,500 | 1,300 | - | - |
| 45160 | Equipment Maintenance | 3,107 | - | - | - | - | - |
| 47100 | Allocated Costs - County Finance | 8,980 | 6,587 | - | 8,110 | - | - |
| 47140 | Allocated Costs - Technology Services | 3,980 | 7,792 | - | 15,576 | - | - |
| 47150 | Allocated Costs - PGA | 2,060 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 130 | 404 | - | 634 | - | - |
| 47170 | Allocated Costs - Human Resources | 5,350 | 4,783 | - | 4,945 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 731,745 | \$ 794,554 | \$ 730,153 | \$ 772,022 | \$ - | \$ - |
| Total Resources | | \$ 599,731 | \$ 537,570 | \$ 550,000 | \$ 740,136 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 |
|---|---------------|
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | Proposed |
| Other staff trainings | 200 |
| Total Budget Request for Activity | \$ 200 |

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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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|--------------------------------|--------------------|--------------------|----------------------|----------|
| # of rides provided | 6,500 | 0 | -100.0% | Decrease |
| # unduplicated riders | 100 | 0 | -100.0% | Decrease |
| # of recreational travel trips | 24 | 0 | -100.0% | Decrease |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

The Transportation program has been eliminated as part of the District's budget reduction strategy. This program is being eliminated to reduce the NCPRD General Fund subsidy to Older Adult Services. The program provides travel trips to older adults as well as transportation to/from the Milwaukie Community Center, along with a grocery store stop. Similar transportation services are provided by Clackamas County.

Eliminating this program will result in the elimination of four part-time temporary staffing positions. Full-time staff previously allocated to this program have been realigned to other programs.

Closure of this program will generate roughly \$50,000 in savings for the NCPRD General Fund.

GOALS FOR FY 25-26

Coordinate with transportation providers in the community to transition services.

HIGHLIGHTS OF FY 24-25

- Provided door-to-door services from home locations to Milwaukie Community Center for every person who was eligible and requested a ride.
- Increased daily ridership by over 10%.

TRANSPORTATION LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510304- | | | | | | | |
| 33170 | Program Income | \$ 4,283 | \$ 3,889 | \$ 4,200 | \$ - | \$ - | \$ - |
| 34200 | Charges for Services to Other Gov | 53,415 | 57,206 | 57,000 | - | - | - |
| 34510 | Registration Fees | 4,630 | 5,900 | 4,800 | - | - | - |
| 38110 | Contributions & Donations | 5,000 | 5,010 | 5,000 | - | - | - |
| Total Resources | | \$ 67,328 | \$ 72,005 | \$ 71,000 | \$ - | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5103-510304- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ - | \$ 118 | \$ 650 | \$ - | \$ - | \$ - |
| 42110 | Fees - Permits | 688 | 702 | 700 | - | - | - |
| 42150 | Insurance - Liability | 1,820 | 1,042 | 740 | - | - | - |
| 42310 | Telephone & Internet | 927 | 1,021 | 430 | - | - | - |
| 42320 | Training & Development | 206 | 240 | 800 | - | - | - |
| 43160 | Contract Employees | 123,621 | 150,488 | 148,776 | - | - | - |
| 43280 | Other Contracted Services | 1,412 | 904 | 2,000 | - | - | - |
| 43290 | Preemployment Services | 53 | 177 | 100 | - | - | - |
| 44120 | Computer < \$5k | - | - | - | - | - | - |
| 44150 | Fuel | 10,142 | 7,650 | 12,000 | - | - | - |
| 44170 | Hospitality/Event Supplies | - | - | 250 | - | - | - |
| 45260 | Vehicle Repair & Maintenance | 13,926 | 8,045 | 12,000 | - | - | - |
| 47100 | Allocated Costs - County Finance | 2,980 | 1,644 | - | - | - | - |
| 47140 | Allocated Costs - Technology Services | 1,990 | 3,896 | - | - | - | - |
| 47150 | Allocated Costs - PGA | 2,060 | 1,595 | - | - | - | - |
| 47160 | Allocated Costs - Records Management | 50 | 101 | - | - | - | - |
| 47170 | Allocated Costs - Human Resources | 1,900 | 1,433 | - | - | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 163,424 | \$ 180,289 | \$ 178,446 | \$ - | \$ - | \$ - |
| Total Resources | | \$ 67,328 | \$ 72,005 | \$ 71,000 | \$ - | \$ - | \$ - |



PARKS, TRAILS, AND NATURAL AREAS



Parks and Facility Maintenance

The NCPRD Parks and 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|------------------------------|--------------------|--------------------|----------------------|-----------|
| # of playgrounds inspected | 38 | 38 | 0.0% | No change |
| # developed acres maintained | 120 | 116 | -3.3% | Decrease |
| # work orders received | 240 | 400 | 66.7% | Increase |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

Personnel costs are decreasing by 6% as part of the District's budget reduction strategy.

Two FTE will be eliminated (one FTE filled, one FTE vacant) and replaced with one FTE that provides the skills needed for building and park maintenance, providing more flexibility for NCPRD operations to assign staff. Reduced staffing by one FTE will generate NCPRD General Fund savings that can fund on-call service providers for specialized services, such as plumbing and electrical. The need for a broad range of skilled labor with specialized knowledge is growing as NCPRD's parks and facilities age.

Reduced turf management costs for the field at North Clackamas Park and other non-sports turf fields and plantings have been proposed, resulting in an estimated \$60,000 in savings.

The reopening of the community center at the Concord property will be delayed for public access, saving the District \$30,000 in utilities.

GOALS FOR FY 25-26

Expand the electric lawn maintenance tool inventory to provide a broader selection of eco-friendly and efficient options.

Upgrade 25% of the District park bathrooms with energy-efficient LED lighting to enhance safety, promote sustainability, and reduce energy consumption and maintenance costs.

HIGHLIGHTS OF FY 24-25

- Replaced five multi-position valves (MPV's) at the Aquatic Park to support necessary maintenance by enabling the valves to open and close.
- Replaced the deteriorating foot bridge at Ball-Michel Park.
- Replaced the failing sidewalk panels at both Ardenwald and Pioneer Parks.
- Replaced and installed wood-framed windows located at the front entrance of the Concord property building.

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5104-510402- | | | | | | | |
| 33140 | Federal Operating Grants | \$ (66) | \$ 11,102 | \$ - | \$ - | \$ - | \$ - |
| 33150 | State Operating Grants | 4,750 | 4,750 | 4,750 | 5,200 | - | - |
| 34430 | Miscellaneous Fees | - | 962 | - | - | - | - |
| 34440 | Park and Recreation Fees | 2,526 | 673 | - | - | - | - |
| 381000 | Miscellaneous Revenue | - | - | - | 30,850 | - | - |
| 38110 | Contributions & Donations | - | 2,321 | - | - | - | - |
| 38150 | Rent & Lease Income | 146,928 | 148,562 | 600 | 2,316 | - | - |
| 39110 | Transfers In From Other Funds | 1,589 | 252 | - | - | - | - |
| 39130 | Auction Proceeds | 1,328 | - | - | - | - | - |
| Total Resources | | \$ 157,055 | \$ 168,622 | \$ 5,350 | \$ 38,366 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Proposed FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---|--------------------|--------------------|----------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5104-510402- | | | | | | | |
| 42080 | Dues & Memberships | \$ 270 | \$ 60 | \$ 60 | \$ 60 | \$ - | \$ - |
| 42110 | Fees - Permits | 497 | - | 2,300 | 500 | - | - |
| | Fees - Permits - Maint Shop | - | 300 | - | - | - | - |
| | Fees - Permits Milwaukie Community Center | - | 53 | 700 | 700 | - | - |
| 42150 | Insurance - Liability | 12,030 | 13,303 | 6,400 | 7,839 | - | - |
| 42220 | Office Supplies | 96 | 222 | 500 | 500 | - | - |
| 42250 | Printing & Copies | 145 | 386 | 150 | 150 | - | - |
| 42270 | Publications & Subscriptions | - | 550 | - | - | - | - |
| 42310 | Telephone & Internet | 16,185 | 16,908 | 12,670 | 15,060 | - | - |
| | Milwaukie Center | - | 150 | 5,580 | 5,580 | - | - |
| | Concord Community Center | - | - | 15,000 | 9,300 | - | - |
| 42320 | Training & Development | 3,568 | 4,843 | 4,400 | 3,580 | - | - |
| 42330 | Transportation - Mileage | - | - | - | 210 | - | - |
| 42340 | Transportation - Other | 4 | - | - | 224 | - | - |
| 42350 | Travel - Lodging Airfare Other | 1,128 | - | - | 660 | - | - |
| 42360 | Travel - Per Diem | 672 | - | - | - | - | - |
| 42390 | Utilities - Garbage | 24,414 | 30,297 | 25,840 | 40,000 | - | - |
| | Aquatic Park | 7,396 | 8,051 | 6,980 | 8,500 | - | - |
| | Milwaukie Community Center | 4,542 | 4,815 | 3,730 | 5,400 | - | - |
| | Concord Community Center | 1,544 | 1,985 | 1,480 | 8,000 | - | - |
| 42400 | Utilities - Electricity | 23,157 | 26,884 | 51,040 | 48,000 | - | - |
| | Aquatic Park | 94,585 | 111,518 | 101,900 | 120,000 | - | - |
| | Milwaukie Community Center | 21,603 | 23,626 | 20,210 | 33,000 | - | - |
| | Concord Community Center | 10,584 | 12,433 | 11,180 | 35,000 | - | - |
| 42410 | Utilities - Gas | 5,675 | 4,496 | 13,450 | 5,000 | - | - |
| | Aquatic Park | 98,994 | 100,956 | 91,190 | 105,000 | - | - |
| | Milwaukie Community Center | 7,919 | 5,912 | 7,420 | 7,600 | - | - |
| | Concord Community Center | 19,619 | 19,042 | 22,740 | 1,500 | - | - |
| 42420 | Utilities - Sewer | 7,824 | 7,002 | 16,240 | 13,500 | - | - |
| | Aquatic Park | 25,658 | 39,320 | 40,700 | 45,000 | - | - |
| | Milwaukie Community Center | 4,381 | 2,537 | 2,690 | 3,000 | - | - |
| | Concord Community Center | 6,673 | 8,844 | 10,940 | 10,940 | - | - |

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Requirements *continued*

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5104-510402- | | | | | | | |
| 42430 | Utilities - Water | 109,511 | 115,723 | 141,920 | 185,000 | - | - |
| | Aquatic Park | 38,639 | 53,272 | 42,960 | 60,000 | - | - |
| | Milwaukie Community Center | 5,620 | 7,189 | 6,560 | 7,400 | - | - |
| | Concord Community Center | 4,939 | 7,821 | 7,220 | 25,000 | - | - |
| 42440 | Uniforms/Clothing Expense | 2,973 | 951 | 2,480 | 2,480 | - | - |
| 43160 | Contract Employees | 1,210,406 | 1,414,497 | 1,311,396 | 1,232,871 | - | - |
| 43280 | Other Contracted Services | 58,972 | 47,499 | 111,525 | 215,083 | - | - |
| | Aquatic Park | 83,924 | 74,337 | 108,701 | 74,352 | - | - |
| | Milwaukie Community Center | 52,729 | 59,309 | 64,120 | 78,241 | - | - |
| | Sports Services | 328 | - | - | - | - | - |
| | Concord Community Center | 11,855 | 13,220 | 32,519 | 102,316 | - | - |
| | Clackamas School Building | 35,652 | 36,291 | 41,000 | - | - | - |
| 43290 | Preemployment Services | 1,839 | 1,526 | 2,000 | 2,000 | - | - |
| 44120 | Computer < \$5K | 54 | 2,366 | 6,000 | 6,000 | - | - |
| 44140 | Equipment & Furnishings < \$5K | - | 2,321 | 1,000 | 1,000 | - | - |
| 44150 | Fuel | 32,447 | 25,468 | 31,950 | 31,950 | - | - |
| 44250 | Shop Supplies | 43,417 | 55,658 | 52,940 | 67,800 | - | - |
| | Aquatic Park | 30,589 | 41,130 | 30,000 | 50,000 | - | - |
| | Milwaukie Community Center | 10,094 | 21,527 | 7,000 | 15,540 | - | - |
| | Sports Services | 9,193 | 21,486 | 10,000 | 16,700 | - | - |
| | Concord Community Center | 11,465 | 7,434 | 13,100 | 13,100 | - | - |
| 44260 | Safety Equipment & Supplies | 970 | 981 | 1,400 | 1,400 | - | - |
| 44270 | Signage | 100 | 8,063 | 6,000 | 6,000 | - | - |
| 44280 | Small Tools & Equipment < \$5K | 8,448 | 6,505 | 14,300 | 14,300 | - | - |
| | Aquatic Park | 1,339 | 3,049 | 2,230 | 2,230 | - | - |
| | Milwaukie Community Center | 1,415 | 1,503 | 3,165 | 3,165 | - | - |
| 45120 | Building Maintenance | 8,961 | 1,780 | 9,440 | 5,000 | - | - |
| | Aquatic Park | 8,009 | 7,410 | 14,390 | 40,000 | - | - |
| | Milwaukie Community Center | 7,394 | 1,042 | 8,240 | 8,240 | - | - |
| | Concord Community Center | 8,257 | 2,431 | 16,860 | 15,000 | - | - |
| 45130 | Computer Hardware & Software | - | - | 110 | 110 | - | - |
| 45160 | Equipment Maintenance | 19,108 | 27,667 | 19,000 | 10,000 | - | - |
| 45200 | Park Maintenance | 8,984 | 1,612 | 6,240 | 6,240 | - | - |
| 45260 | Vehicle Repair & Maintenance | 384 | 958 | 200 | 10,000 | - | - |
| 46110 | Leases - Copier | 467 | 370 | 400 | 657 | - | - |
| 46150 | Leases - Office | 73,113 | 76,124 | 77,100 | 79,839 | - | - |
| 47100 | Allocated Costs - County Finance | 32,520 | 31,035 | - | 29,754 | - | - |
| 47140 | Allocated Costs - Technology Services | 9,940 | 27,270 | - | 23,364 | - | - |
| 47150 | Allocated Costs - PGA | 2,070 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 490 | 1,899 | - | 2,327 | - | - |
| 47170 | Allocated Costs - Human Resources | 12,530 | 13,627 | - | 13,342 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 2,359,959 | \$ 2,669,670 | \$ 2,678,956 | \$ 2,994,682 | \$ - | \$ - |
| Total Resources | | \$ 157,055 | \$ 168,622 | \$ 5,350 | \$ 38,366 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Dues and Memberships (42080) | |
| Costco Membership (1) | 60 |
| Total Budget Request for Activity | \$ 60 |
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Backflow calibration training | 100 |
| International Society of Arboriculture (ISA Arborist) training and certification | 800 |
| Pesticide Core credit classes and license renewal - (7 attendees) | 2,450 |
| Special Districts Association of Oregon Training | 1,324 |
| Total Budget Request for Activity | \$ 4,674 |
| Other Contracted Services (43280) | |
| <i>District-wide</i> | |
| Bio-hazard response services | 10,000 |
| Contracted building maintenance services | 158,835 |
| Dock services and debris management - Milwaukie Bay Park | 8,900 |
| Dry toilet services | 12,500 |
| Geese management - Milwaukie Bay Park | 12,192 |
| Tree trimming & removal of hazardous trees | 10,000 |
| <i>Aquatic Park</i> | |
| Building controls systems | 2,740 |
| Climbing Wall Certification | 2,990 |
| Pest Control | 1,495 |
| Fire extinguisher services | 1,250 |
| Fire Alarm Monitoring | 840 |
| HVAC servicing | 54,037 |
| HVAC Controls | 4,500 |
| Window cleaning | 6,500 |
| <i>Concord Community Center</i> | |
| Elevator repair and maintenance | 4,280 |
| Fire extinguisher services | 1,250 |
| HVAC servicing | 31,646 |
| Inspections - fire & other | 3,140 |
| Janitorial and floor care services | 57,000 |
| Security services | 5,000 |
| <i>Milwaukie Center</i> | |
| Elevator repair and maintenance | 720 |
| Fire extinguisher services | 1,000 |
| HVAC servicing | 13,651 |
| Inspections - fire & other | 2,370 |
| Janitorial and floor care services | 57,000 |
| Security services | 3,500 |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS *continued*

Other Contracted Services (43280) *continued*

| | |
|--|-------------------|
| <i>Stringfield Residence</i> | |
| Fire System & Extinguisher Testing | 1,156 |
| Security Services | 1,500 |
| Total Budget Request for Activity | \$ 469,992 |

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PARKS, TRAILS, AND NATURAL AREAS



Trails and Natural Areas

The NCPRD Trails and 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.

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|--|--------------------|--------------------|----------------------|-----------|
| # miles of soft surface trails maintained | 4.2 | 4.2 | 0.0% | No change |
| # acres of Natural Areas maintained | 105 | 105 | 0.0% | No change |
| # of acres of WES Natural Areas maintained | 109 | 112 | 2.8% | Increase |
| # of volunteers engaged | 160 | 175 | 9.4% | Increase |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

Reduced Professional Services expenses by 92% by eliminating pollinator and grant partnership support activities.

Other Contracted Services has increased by 28% due to the number of unauthorized camps on properties the District owns and manages.

Reduced personnel services by 9% by eliminating the number of seasonal positions as part of the District's budget reduction strategy.

GOALS FOR FY 25-26

Develop a management plan for addressing the emergence of Emerald Ash Borer, a destructive, non-native, wood-boring pest, in collaboration with local partners.

Host Bio-Blitzes, dragonfly and amphibian monitoring, and other environmental education events for the public at Stringfield Park, 3-Creeks Natural Area, and Boardman Wetlands Nature Park.

HIGHLIGHTS OF FY 24-25

- Collaborated with the North Clackamas Watersheds Council to conduct restoration work at Spring Park.
- Partnered with Johnson Creek Watershed Council at the Luther Road property for a watershed-wide creek clean-up event.
- Removed debris from 58 unauthorized campsites.
- Organized Bio-Blitz and Dragonfly Monitoring events at Boardman Wetlands Nature Park.
- Developed and implemented a wildfire management plan for North Clackamas Park.

NATURAL AREAS LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|
| Cost Center 213-51-5104-510403- | | | | | | | |
| 33140 | Federal Operating Grants | \$ - | \$ 1,837 | \$ - | \$ - | \$ - | \$ - |
| 33160 | Local Operating Grants | 57,950 | 80,142 | 60,000 | 80,000 | - | - |
| 39110 | Transfers In From Other Funds | 237 | - | - | - | - | - |
| Total Resources | | \$ 58,187 | \$ 81,980 | \$ 60,000 | \$ 80,000 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Cost Center 213-51-5104-510403- | | | | | | | |
| 42080 | Dues & Memberships | \$ 750 | \$ 750 | \$ 1,680 | \$ 750 | \$ - | \$ - |
| 42110 | Fees - Permits | 165 | 178 | 300 | 300 | - | - |
| 42150 | Insurance - Liability | 3,693 | 3,931 | 1,200 | 1,165 | - | - |
| 42220 | Office Supplies | 126 | 44 | 350 | 350 | - | - |
| 42270 | Publications & Subscriptions | - | - | 100 | 100 | - | - |
| 42310 | Telephone & Internet | 2,279 | 2,165 | 2,920 | 1,465 | - | - |
| 42320 | Training & Development | 410 | 826 | 1,300 | 850 | - | - |
| 42330 | Transportation - Mileage | 358 | - | - | - | - | - |
| 42340 | Transportation - Other | 14 | - | - | - | - | - |
| 42390 | Utilities - Garbage | 82 | 40 | 750 | 100 | - | - |
| 42440 | Uniforms/Clothing Expense | - | - | 500 | 500 | - | - |
| 43100 | Professional Services | 5,000 | - | 12,000 | 1,000 | - | - |
| 43160 | Contract Employees | 263,232 | 229,962 | 194,940 | 176,671 | - | - |
| 43280 | Other Contracted Services | 47,538 | 57,824 | 72,000 | 92,500 | - | - |
| 43290 | Preemployment Services | 35 | 26 | 200 | 200 | - | - |
| 44120 | Computer < \$5K | 700 | - | 1,000 | - | - | - |
| 44140 | Equipment & Furnishings < \$5K | - | - | 600 | - | - | - |
| 44150 | Fuel | 967 | 1,539 | 1,700 | 1,700 | - | - |
| 44170 | Hospitality/Event Supplies | - | - | 700 | - | - | - |
| 44240 | Program Materials & Supplies | 10,385 | 12,115 | 17,000 | 12,500 | - | - |
| 44250 | Shop Supplies | - | 280 | 200 | 300 | - | - |
| 44260 | Safety Equipment & Supplies | 68 | 407 | 300 | 300 | - | - |
| 44270 | Signage | 578 | 160 | 1,000 | 1,000 | - | - |
| 44280 | Small Tools & Equipment < \$5K | 320 | 1,085 | 1,000 | 1,000 | - | - |
| 45130 | Computer Hardware & Software | - | - | 440 | 440 | - | - |
| 45160 | Equipment Maintenance | - | - | 1,000 | - | - | - |
| 45260 | Vehicle Repair & Maintenance | 96 | - | 500 | 500 | - | - |
| 46110 | Leases - Copier | 278 | 370 | 370 | 656 | - | - |
| 46150 | Leases - Office | 24,371 | 25,375 | 25,700 | 26,613 | - | - |
| 47100 | Allocated Costs - County Finance | 7,470 | 6,749 | - | 3,773 | - | - |
| 47140 | Allocated Costs - Technology Services | 5,960 | 7,792 | - | 23,364 | - | - |
| 47150 | Allocated Costs - PGA | 2,070 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 110 | 414 | - | 295 | - | - |
| 47170 | Allocated Costs - Human Resources | 3,790 | 3,536 | - | 1,983 | - | - |
| 47180 | Allocated Costs - County Admin | 1,650 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 382,494 | \$ 358,393 | \$ 339,750 | \$ 353,453 | \$ - | \$ - |
| Total Resources | | \$ 58,187 | \$ 81,980 | \$ 60,000 | \$ 80,000 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Dues and Memberships (42080) | |
| Cooperative Weed Management Area membership dues | 750 |
| Total Budget Request for Activity | \$ 750 |
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Pesticide Core credit classes and license renewal | 850 |
| Total Budget Request for Activity | \$ 850 |
| Professional Services (43100) | |
| Natural Area Technical Services - surveys, wetland delineations | 1,000 |
| Total Budget Request for Activity | \$ 1,000 |
| Other Contracted Services (43280) | |
| Biohazardous waste cleanup | 5,000 |
| Biohazardous waste cleanup - WES IGA | 35,000 |
| Dry toilet services | 2,500 |
| Invasive control - planting and plant maintenance - WES IGA | 25,000 |
| Natural Areas technical services | 5,000 |
| Tree trimming & removal of hazardous trees | 20,000 |
| Total Budget Request for Activity | \$ 92,500 |

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PLANNING AND DEVELOPMENT

Planning

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

PERFORMANCE MEASURES

| Measure | FY 24-25 Projected | FY 25-26 Projected | Performance Outcomes | |
|---|--------------------|--------------------|----------------------|----------|
| System Plan % Complete | 90% | 100% | 11% | Increase |
| SDC Methodology Update % Complete | 0% | 5% | 5% | Increase |
| Park at Jennings Lodge Campus % Complete (Design) | 54% | 100% | 85% | Increase |
| Park at Jennings Lodge Campus % Complete (Construction) | 0% | 15% | 15% | Increase |
| Concord Park and Community Center % Complete (Construction) | 97% | 100% | 3% | Increase |
| Park at Justice Property % Complete (Design) | 0% | 5% | 5% | Increase |
| Trails Network Plan % Complete | 0% | 75% | 75% | Increase |

SIGNIFICANT CHANGES TO THE FY 25-26 BUDGET

Reduced the overall budget by 27% in an attempt to reduce expenses while the District examines funding strategies.

Reduced personnel services by 37%, budgeting not to fill the program’s vacant Planner 2 and part-time temporary Planner 1 positions, which were identified in the District's budget reduction strategy.

GOALS FOR FY 25-26

Complete the Districtwide System Plan based on robust community engagement to guide future District investments.

Contract with a consultant for a System Development Charge (SDC) Methodology Update.

Complete design and commence construction for a park at the Jennings Lodge campus.

Complete construction of the park, playground, and community center improvements located at the Concord property.

Prepare Request for Proposal (RFP) for design services for a park at the Justice property.

Launch the Trails Network Plan project, funded and administered by the Oregon Department of Transportation.

HIGHLIGHTS OF FY 24-25

- Hired a new Planning and Development Division Director, Erin Reome.
- Commenced construction on the park, playground, and phase I community center improvements located at the Concord property.
- Completed a significant community engagement effort for the district-wide System Plan.
- Completed 50% of the design for the park at the Jennings Lodge campus.
- Purchased a 9.69 acre parcel in an unincorporated area that is currently parks deficient, and secured an intergovernmental agreement with Clackamas County's Development Agency to support future park development.

PLANNING LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5105-510502- | | | | | | | |
| 39110 | Transfers In From Other Funds | \$ 42,245 | \$ 17,476 | \$ 271,780 | \$ 145,569 | \$ - | \$ - |
| Total Resources | | \$ 42,245 | \$ 17,476 | \$ 271,780 | \$ 145,569 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Cost Center 213-51-5105-510502- | | | | | | | |
| 42080 | Dues & Memberships | \$ - | \$ 1,528 | \$ 1,205 | \$ 1,070 | \$ - | \$ - |
| 42150 | Insurance - Liability | 5,860 | 6,033 | 3,150 | 3,878 | - | - |
| 42220 | Office Supplies | - | 305 | 250 | 500 | - | - |
| 42240 | Postage/Shipping | - | - | 250 | 250 | - | - |
| 42250 | Printing & Copies | 78 | 2,905 | 250 | 2,500 | - | - |
| 42270 | Publications & Subscriptions | 985 | 842 | - | - | - | - |
| 42310 | Telephone & Internet | 1,352 | 1,957 | 1,670 | 2,060 | - | - |
| 42320 | Training & Development | 2,594 | 2,080 | 1,765 | 1,130 | - | - |
| 42330 | Transportation - Mileage | 444 | 584 | 570 | 1,100 | - | - |
| 42340 | Transportation - Other | - | 56 | 65 | 20 | - | - |
| 42350 | Travel - Lodging Airfare Other | 766 | 1,354 | 2,398 | 1,200 | - | - |
| 42360 | Travel - Per Diem | 761 | 242 | 587 | 560 | - | - |
| 42440 | Uniforms Clothing Expense | 202 | 282 | 300 | 120 | - | - |
| 43100 | Professional Services | 37,439 | 150,300 | - | - | - | - |
| 43160 | Contract Employees | 487,354 | 530,268 | 648,850 | 408,500 | - | - |
| 43280 | Other Contracted Services | - | 1,525 | - | - | - | - |
| 43290 | Preemployment Services | 49 | 115 | - | - | - | - |
| 44120 | Computer < \$5K | 1,950 | 3,582 | - | - | - | - |
| 44170 | Hospitality/Event Supplies | 2,495 | 239 | - | - | - | - |
| 45130 | Computer Hardware & Software | - | 2,420 | 5,435 | 5,835 | - | - |
| 46110 | Leases - Printer | - | - | - | 1,080 | - | - |
| 47100 | Allocated Costs - County Finance | 12,600 | 9,012 | - | 7,405 | - | - |
| 47140 | Allocated Costs - Technology Services | 6,308 | 11,688 | - | 38,941 | - | - |
| 47150 | Allocated Costs - PGA | 2,152 | 1,595 | - | 3,078 | - | - |
| 47160 | Allocated Costs - Records Management | 187 | 552 | - | 579 | - | - |
| 47170 | Allocated Costs - Human Resources | 5,971 | 6,011 | - | 6,601 | - | - |
| 47180 | Allocated Costs - County Admin | 1,719 | 1,231 | - | - | - | - |
| Total Requirements | | \$ 571,267 | \$ 736,703 | \$ 666,745 | \$ 486,407 | \$ - | \$ - |
| Total Resources | | \$ 42,245 | \$ 17,476 | \$ 271,780 | \$ 145,569 | \$ - | \$ - |

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

| | FY 25-26 Proposed |
|--|----------------------|
| Dues and Memberships (42080) | |
| American Planning Association membership (1) | 745 |
| American Society of Landscape Architecture license (1) | 325 |
| Total Budget Request for Activity | \$ 1,070 |
| Travel, Training & Development - (42320, 42330, 42340, 42350 & 42360) | |
| Mileage | 800 |
| Oregon Recreation and Park Association conference - (2 attendee) | 2,910 |
| Planner Palooza (2 attendees) | 300 |
| Total Budget Request for Activity | \$ 4,010 |



SYSTEM DEVELOPMENT CHARGE FUNDS



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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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 district-wide 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. The ordinance also changed the zone boundaries for Zone 1 and Zone 2. Zone 1 includes the City of Milwaukie, as well as the City's urban growth boundary. 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 the NCPRD advisory body supported a change to a uniform, non-zonal policy. The uniform SDC methodology would eliminate zones to establish a single district-wide fund, ensuring consistent fees and eligibility rates. Following a pause to allow for the completion of the System Plan, the revised methodology and ordinance are budgeted to move forward in FY 25-26. While the updated methodology is under development, the FY 25-26 budget assumes the existing policy with multiple 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 cannot be built or improved with SDCs unless there is a predetermined amount of matching funds, whether through grants, NCPRD 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 25-26 beginning fund balance for the SDC Funds is estimated to be approximately \$10.4 million. The beginning fund balance is determined by taking the FY 24-25 projected beginning fund balance of \$13.5 million, adding projected resources of \$2.4 million, and subtracting the projected requirements of \$5.5 million. The beginning fund balances in the three funds are broken down as follows: Fund 281 – Zone 1 – Milwaukie is estimated to be \$3.2 million, Fund 281- Zone 1 – UGMA is estimated to be \$3.8 million, Fund 282 – Zone 2 is estimated to be \$1.8 million, and Fund 283 – Zone 3 is estimated to be \$1.6 million.

REVENUE SUMMARY

Revenues received in the SDC funds derive from SDC fees and interest earned. Economic fluctuations create uncertainty in projecting the amount of SDCs that will 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 25-26, NCPRD anticipates receiving \$1.1 million in SDC charges compared to \$582,400 in the prior year. SDC Funds anticipate \$411,000 in 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 25-26 are for scheduled capital project expenditures. SDC transfers to these projects include \$500,000 the projects at the Concord property, \$50,000 for the SDC Methodology update, \$370,000 for the park at the Jennings Lodge campus, and \$80,000 for the park at the Justice property. SDCs are also transferred to the NCPRD General Fund to reimburse staff time on SDC eligible capital projects. The estimated transfer from SDCs to the NCPRD General Fund is \$145,569. The District is budgeting \$10.7 million in Contingency should an unknown SDC eligible expenditure arise, like projects moving forward that are currently on hold. The District is not budgeting reserves for future expenditures in the event that projects currently on hold move forward in the fiscal year.

Materials and services budgeted in the SDC funds consist of a 2% administrative fee that the District pays to the Clackamas County Department of Transportation and Development (DTD) for collecting fees on behalf of the District and investment fees. SDC funds anticipate \$55,000 in materials and services.

SIGNIFIGANT ISSUES AND CHANGES

The collection of SDCs is unpredictable and trends with the state of the economy and the feasibility of building. NCPRD has experienced considerable slowness in the collection of SDCs in the post COVID-19 pandemic economy because of the rising costs for building supplies. Projects that are SDC eligible could potentially use SDCs balances faster than can be collected, decreasing the fund balances. The District will also prioritize the use of SDCs over the NCPRD General Fund for capital projects.

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

| RESOURCES | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|---|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | 10,903,099 | 11,716,681 | 12,588,502 | 13,507,450 | 10,408,467 |
| Revenues | | | | | |
| Charges, Fees, Licenses, Permits, Fines, Assessments | 766,561 | 1,319,150 | 582,400 | 1,716,000 | 1,069,000 |
| All Other Revenue Resources | 322,502 | 603,373 | 403,000 | 707,000 | 411,000 |
| Sub-total - Revenues | 1,089,063 | 1,922,523 | 985,400 | 2,423,000 | 1,480,000 |
| TOTAL RESOURCES | 11,992,162 | 13,639,204 | 13,573,902 | 15,930,450 | 11,888,467 |

| REQUIREMENTS | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|------------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Operating Expenditures | | | | | |
| Materials and Services | 20,858 | 23,571 | 55,000 | 37,660 | 55,000 |
| Transfers | 254,622 | 108,184 | 8,017,205 | 5,484,323 | 1,145,569 |
| Contingency | - | - | 1,719,828 | - | 10,687,898 |
| Reserve For Future Expenditures | - | - | 3,781,869 | - | - |
| Ending Fund Balance | 11,716,681 | 13,507,449 | - | 10,408,467 | - |
| TOTAL REQUIREMENTS | 275,480 | 131,755 | 13,573,902 | 5,521,983 | 11,888,467 |

SDC ZONE 1 - CITY OF MILWAUKIE - LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 281-51-5107-510702-5120000000 | | | | | | | |
| 30110 | Restricted Beginning Fund Balance | \$ 1,943,689 | \$ 2,342,555 | \$ 3,174,908 | \$ 3,241,294 | \$ - | \$ - |
| 34590 | System Development Charges | 355,298 | 732,934 | 148,000 | 350,000 | - | - |
| 36110 | Interest Income | 59,960 | 125,327 | 100,000 | 125,000 | - | - |
| Total Resources | | \$ 2,358,947 | \$ 3,200,816 | \$ 3,422,908 | \$ 3,716,294 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 281-51-5107-510702-5120000000 | | | | | | | |
| 42100 | Fees | \$ 2,317 | \$ 3,011 | \$ 5,000 | \$ 5,000 | \$ - | \$ - |
| 47750 | Transfers To Other Funds | 14,075 | 9,433 | 1,064,057 | 118,320 | - | - |
| 49997 | Contingency | - | - | 852,273 | 3,592,974 | - | - |
| 49999 | Reserve for Future Expenditures | - | - | 1,501,578 | - | - | - |
| Total Requirements | | \$ 16,392 | \$ 12,444 | \$ 3,422,908 | \$ 3,716,294 | \$ - | \$ - |
| Total Resources | | \$ 2,358,947 | \$ 3,200,816 | \$ 3,422,908 | \$ 3,716,294 | \$ - | \$ - |

SDC ZONE 1 - UGMA - LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 281-51-5107-510702-5130000000 | | | | | | | |
| 30110 | Restricted Beginning Fund Balance | \$ 4,058,228 | \$ 4,160,582 | \$ 4,455,741 | \$ 3,760,757 | \$ - | \$ - |
| 34430 | Miscellaneous Fees | 3,988 | 2,441 | 4,160 | 5,000 | - | - |
| 34590 | System Development Charges | 195,884 | 120,411 | 208,000 | 200,000 | - | - |
| 36110 | Interest Income | 117,520 | 213,144 | 173,000 | 150,000 | - | - |
| Total Resources | | \$ 4,375,620 | \$ 4,496,577 | \$ 4,840,901 | \$ 4,115,757 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 281-51-5107-510702-5130000000 | | | | | | | |
| 42100 | Fees | | | | | | |
| | Investment Fees | \$ 4,638 | \$ 5,212 | \$ 10,840 | \$ 10,000 | \$ - | \$ - |
| | Admin Fees | 3,988 | 2,301 | 4,160 | 10,000 | - | - |
| 47750 | Transfers To Other Funds | 206,412 | 15,022 | 2,663,201 | 121,038 | - | - |
| 49997 | Contingency | - | - | 715,555 | 3,974,719 | - | - |
| 49999 | Reserve for Future Expenditures | - | - | 1,447,145 | - | - | - |
| Total Requirements | | \$ 215,038 | \$ 22,535 | \$ 4,840,901 | \$ 4,115,757 | \$ - | \$ - |
| Total Resources | | \$ 4,375,620 | \$ 4,496,577 | \$ 4,840,901 | \$ 4,115,757 | \$ - | \$ - |

SDC ZONE 2 LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 282-51-5107-510702- | | | | | | | |
| 30110 | Restricted Beginning Fund Balance | \$ 2,420,725 | \$ 2,568,205 | \$ 2,097,596 | \$ 1,775,220 | \$ - | \$ - |
| 34430 | Miscellaneous Fees | 2,115 | 7,260 | 2,680 | 10,000 | - | - |
| 34590 | System Development Charges | 103,961 | 355,867 | 140,000 | 400,000 | - | - |
| 36110 | Interest Income | 72,289 | 131,654 | 22,000 | 71,000 | - | - |
| Total Resources | | \$ 2,599,090 | \$ 3,062,986 | \$ 2,262,276 | \$ 2,256,220 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 282-51-5107-510702- | | | | | | | |
| 42100 | Fees | | | | | | |
| | Investment Fees | \$ 2,831 | \$ 3,200 | \$ 10,000 | \$ 5,000 | \$ - | \$ - |
| | Admin Fees | 2,115 | 5,205 | 10,000 | 10,000 | - | - |
| 47750 | Transfers To Other Funds - Capital Projects | 25,939 | 81,387 | 1,998,634 | 615,924 | - | - |
| 49997 | Contingency | - | - | 152,000 | 1,625,296 | - | - |
| 49999 | Reserve for Future Expenditures | - | - | 91,642 | - | - | - |
| Total Requirements | | \$ 30,885 | \$ 89,792 | \$ 2,262,276 | \$ 2,256,220 | \$ - | \$ - |
| Total Resources | | \$ 2,599,090 | \$ 3,062,986 | \$ 2,262,276 | \$ 2,256,220 | \$ - | \$ - |

SDC ZONE 3 LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|---------------------------------------|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 283-51-5107-510702 | | | | | | | |
| 30110 | Restricted Beginning Fund Balance | \$ 2,480,457 | \$ 2,645,340 | \$ 2,860,257 | \$ 1,631,196 | \$ - | \$ - |
| 34430 | Miscellaneous Fees - UGMA | 2,106 | 2,005 | 1,560 | 4,000 | - | - |
| 34590 | System Development Charges | 103,210 | 98,233 | 78,000 | 100,000 | - | - |
| 36110 | Interest Income | 72,732 | 133,249 | 108,000 | 65,000 | - | - |
| Total Resources | | \$ 2,658,505 | \$ 2,878,827 | \$ 3,047,817 | \$ 1,800,196 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|---------------------------------------|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Cost Center 283-51-5107-510702 | | | | | | | |
| 42100 | Fees | | | | | | |
| | Investment Fees | \$ 2,863 | \$ 3,245 | \$ 12,000 | \$ 5,000 | \$ - | \$ - |
| | Admin Fees | 2,106 | 1,397 | 3,000 | 10,000 | - | - |
| 47750 | Transfers To Other Funds - Capital Projects | 8,196 | 2,342 | 2,291,313 | 290,287 | - | - |
| 49997 | Contingency | - | - | - | 1,494,909 | - | - |
| 49999 | Reserve for Future Expenditures | - | 2,245,630 | 741,504 | - | - | - |
| Total Requirements | | \$ 13,165 | \$ 2,252,614 | \$ 3,047,817 | \$ 1,800,196 | \$ - | \$ - |
| Total Resources | | \$ 2,658,505 | \$ 2,878,827 | \$ 3,047,817 | \$ 1,800,196 | \$ - | \$ - |



CAPITAL PROJECTS FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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Capital Projects Fund Overview

The Capital Projects Fund houses funds for the Planning and Development line of business. The Planning and Development line of business 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 budgets, projects must result in the acquisition of an asset with a total cost of \$10,000 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 25-26 Capital Outlay budget is based on the District's Master Plan (2004), 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. An update to the CIP began in FY 21-22, with the goal to finalize in FY 24-25 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, began in January 2024. 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 25-26 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 25-26 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 and the District's Budget Proposal Form, 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. The beginning fund balance in FY 25-26 for the Capital Projects Fund is estimated to be approximately \$7 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 Projects Fund beginning fund balance is comprised of land sale proceeds from the sale of the Clackamas and Wichita school buildings, which has been earmarked for land acquisition, interest earned, and the balance of prior NCPRD 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. Large 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, System 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. NCPRD General Fund transfers are for capital expenses not covered by SDCs or other funding. Beginning in FY 25-26, the District will prioritize the use of SDCs on capital projects over the NCPRD General Fund.

The Capital Repair and Replacement program 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 park districts and is not a sustainable practice. The District has not budgeted for a transfer from the NCPRD General Fund specifically for Capital Repair and Replacement for FY 25-26.

The FY 25-26 Capital Projects Fund budget anticipates transfers in from SDC funds totaling approximately \$1 million and \$10,500 from the NCPRD General Fund. If awarded, NCPRD will receive the following grants for the park at the Jennings Lodge campus: \$400,000 from the Oregon Parks and Recreation Department's Local Government Grant Program and \$487,000 from Metro's Neighborhood in Nature grant program. Funding for the \$1.9 million Capital Repair and Replacement projects is budgeted from the fund balance. The fund is projected to receive \$109,000 in interest revenue.

EXPENDITURE SUMMARY

Total expenditures budgeted in the Capital Projects Fund for FY 25-26 are \$9.2 million.

The majority of expenditures in the Capital Projects Fund are for Capital Outlay. The total budgeted expenditures for Capital Outlay are approximately \$4.8 million, which is mostly for Capital Improvement Projects. Capital Improvement Projects are divided into three phases for FY 25-26: planning, design, and construction. Significant expenditures for project planning include \$50,000 for the SDC Methodology update. Design costs totaling \$450,000 are budgeted for the park at the Jennings Lodge campus and the park at the Justice property. Construction costs included in the FY 25-26 budget are as follows: \$500,000 for the park, playground, and community center improvements at the Concord property, and \$887,000 for the park at the Jennings Lodge campus. The District is budgeting \$1 million for potential land acquisition to be funded with the proceeds earmarked from the sale of the Clackamas and Wichita school buildings. The Capital Repair and Replacement program has budgeted \$1.9 million in Capital Outlay for building, land, and park improvements, and equipment and furnishings.

The materials and services line items consist of investment fees, which is budgeted at \$14,000 for FY 25-26.

The District is budgeting approximately \$2.8 million in Contingency for use on any unexpected expenditures in either program. Additionally, \$1.5 million has been budgeted in a reserve account to be spent on projects determined by the updated System Plan in future years.

The Milwaukie Bay Park project is currently on hold, and while expenditures have not been budgeted for this project, the District is holding SDC funds in Contingency should the project move forward in FY 25-26. NCPRD is budgeting design and construction costs should the project move forward in FY 24-25.

SIGNIFICANT ISSUES AND 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 base, which is typically reserved for operational purposes. As noted previously, NCPRD did not budget for a transfer from the NCPRD General Fund to the Capital Repair and Replacement Fund.

Additionally, costs for building supplies have increased substantially. Construction for the park at the Jennings Lodge campus is budgeted to begin in FY 25-26. Costs for this project are budgeted according to current market rates but could potentially increase depending on future economic trends.

CAPITAL PROJECTS FUND BUDGET SUMMARY – FUND 480

| RESOURCES | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Proposed |
|----------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Beginning Fund Balance | 7,482,279 | 6,580,855 | 4,335,982 | 4,398,885 | 6,997,671 |
| Revenues | | | | | |
| Federal, State, local, All Other | | | | | |
| Gifts and Donations | - | 159,255 | 2,900,373 | 1,611,118 | 887,000 |
| All Other Revenue Resources | 209,439 | 292,670 | 470,000 | 6,129,502 | 279,000 |
| Other Interfund Transfers | 234,284 | 514,586 | 15,411,175 | 12,255,519 | 1,010,500 |
| Sub-total - Revenues | 443,723 | 966,511 | 18,781,548 | 19,996,139 | 2,176,500 |
| TOTAL RESOURCES | 7,926,002 | 7,547,366 | 23,117,530 | 24,395,024 | 9,174,171 |

| REQUIREMENTS | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Projected | FY 25-26 Adopted |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| Operating Expenditures | | | | | |
| Materials and Services | 21,741 | 7,516 | 44,100 | 34,600 | 14,000 |
| Capital Outlay | 1,323,406 | 3,140,965 | 19,928,089 | 17,362,753 | 4,841,000 |
| Contingency | - | - | 1,095,162 | - | 2,804,611 |
| Reserve For Future | | | | | |
| Expenditures | - | - | 2,050,179 | - | 1,514,560 |
| Ending Fund Balance | 6,580,855 | 4,398,885 | - | 6,997,671 | - |
| TOTAL REQUIREMENTS | 1,345,147 | 3,148,481 | 23,117,530 | 17,397,353 | 9,174,171 |

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Capital Improvement Projects

As part of the Planning and Development line of business, the Capital Improvement Projects budget details the annual planned capital projects. The FY 25-26 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, NCPRD General Fund, and grants. NCPRD defines capital assets as assets with an initial cost of \$10,000 or more and an estimated life in excess of one year.

CAPITAL IMPROVEMENT PROJECT FUNDING DETAIL

The Capital Improvement Projects by Funding Resource schedule shows the distribution of capital funding for FY 25-26 among the various available funding sources, including the NCPRD General Fund, Capital Projects Fund, System Development Charges (SDCs), and grants.

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

CAPITAL IMPROVEMENT PROJECTS FY 25-26

- System Plan
- Trails Master Plan
- SDC Methodology
- Park at the Jennings Lodge campus
- Park, playground, and community center at the Concord property
- Park at Justice Property

BUDGET

A total of \$4,841,000 is budgeted for the six Capital Improvement Projects listed. Individual Capital Improvement Project sheets detail the plan and budget for each project. The projects represented in the budget have dedicated staff time and resources available to move them through either the current or next project phase. All funded projects are active with assigned staffing; unfunded projects are future district priorities and will be identified in the System Plan.

CAPITAL IMPROVEMENT PROJECTS LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| Cost Center 480-51-5105-510503- | | | | | | | |
| 30100 | Beginning Fund Balance* | \$ 4,143,090 | \$ 3,397,665 | \$ 1,385,403 | \$ 2,270,207 | \$ - | \$ - |
| 30100 | Beginning Fund Balance - Property Acquisition | - | - | - | 2,010,499 | - | - |
| 33120 | State Capital Grants | - | - | 870,373 | 400,000 | - | - |
| 33130 | Local Capital Grants | - | 114,255 | 1,510,000 | 487,000 | - | - |
| 33140 | Federal Operating Grants | - | - | 520,000 | - | - | - |
| 36110 | Interest Income | 114,187 | 140,828 | 350,000 | 170,000 | - | - |
| 39110 | Transfers In From Other Funds | 234,284 | 514,586 | 15,411,175 | 1,010,500 | - | - |
| Total Resources | | \$ 4,491,561 | \$ 4,167,334 | \$ 20,046,951 | \$ 6,348,206 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|--|---|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| Cost Center 480-51-5105-510503- | | | | | | | |
| 42030 | Banking & Merchant Fees | \$ - | \$ 350 | \$ - | \$ - | \$ - | \$ - |
| 42100 | Investment Fee | 4,544 | 3,476 | 10,500 | 10,000 | - | - |
| 43100 | Professional Services - Consulting Services | 7,500 | - | - | - | - | - |
| 48150 | Construction | | | | | | |
| | Planning | | | | | | |
| | Systems Plan | 68,295 | 161,839 | 240,289 | 4,500 | - | - |
| | TGM Trails | - | - | - | 6,000 | - | - |
| | SDC Methodology | 26,626 | - | - | 50,000 | - | - |
| | Projects at Concord Property | 3,506 | 1,333 | - | - | - | - |
| | Park at Jennings Lodge | - | 3,581 | - | - | - | - |
| | Design | | | | | | |
| | Projects at Concord Property | 844,075 | 428,238 | - | - | - | - |
| | Park at Justice Property | - | - | 50,000 | 80,000 | - | - |
| | Park at Jennings Lodge | - | 201,467 | 239,000 | 370,000 | - | - |
| | Milwaukie Bay Park | 139,350 | - | 300,000 | - | - | - |
| | Construction | | | | | | |
| | Projects at Concord Property | - | - | 13,000,000 | 500,000 | - | - |
| | Park at Jennings Lodge | - | 1,995,349 | 598,000 | 887,000 | - | - |
| | Milwaukie Bay Park | - | - | 4,000,000 | - | - | - |
| | Future Capital Projects (Capital Projects) | - | - | - | - | - | - |
| 48190 | Land Acquisition | - | - | 1,000,000 | 1,000,000 | - | - |
| 49997 | Contingency | - | - | 95,162 | 1,926,146 | - | - |
| 49999 | Reserve for Future Expenditures | - | - | 514,000 | 1,514,560 | - | - |
| Total Requirements | | \$ 1,093,897 | \$ 2,795,634 | \$ 20,046,951 | \$ 6,348,206 | \$ - | \$ - |
| Total Resources | | \$ 4,491,561 | \$ 4,167,334 | \$ 20,046,951 | \$ 6,348,206 | \$ - | \$ - |

*\$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 Improvement Projects by Funding Resource

| Capital Improvement Projects | Project Identification Number | FY 25-26 Project Cost | SDC Funding Resources | | | | NCPRD General Fund | NCPRD Capital Projects Fund | Grant Funding |
|--|-------------------------------|-----------------------|-----------------------|------------------|------------------|------------------|--------------------|-----------------------------|------------------|
| | | | Zone 1 Milwaukie | Zone 1 UGMA | Zone 2 UGMA | Zone 3 UGMA | | | |
| System Plan | 500621600 | \$4,500 | \$ - | \$ - | \$ - | \$ - | \$4,500 | \$ - | \$ - |
| Trails Network Plan | 500621603 | 6,000 | - | - | - | - | 6,000 | - | - |
| SDC Methodology | 500621601 | 50,000 | 10,000 | 10,500 | 15,500 | 14,000 | - | - | - |
| Milwaukie Bay Park | 500621602 | TBD | TBD | - | - | - | - | - | TBD |
| Park at Jennings Lodge Campus | 500621604 | 1,257,000 | - | - | 370,000 | - | - | - | 887,000 |
| Park, Playground, and Community Center at the Concord Property | 500621606 | 500,000 | 10,552 | 102,770 | 156,139 | 140,539 | - | - | - |
| Park at Justice Property | 510523001 | 80,000 | - | - | - | 80,000 | - | - | - |
| Total Resources | | \$1,897,500 | \$20,552 | \$113,270 | \$541,639 | \$234,539 | \$10,500 | \$- | \$887,000 |

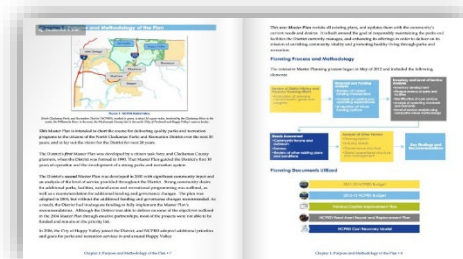
| Capital Improvement Projects by Requirement Category | | | | | | | |
|--|-------------------------------|-----------------------|----------|-----------|--------------|------|----------|
| Capital Improvement Projects | Project Identification Number | FY 25-26 Project Cost | Planning | Design | Construction | Land | Building |
| System Plan | 500621600 | \$4,500 | \$4,500 | \$- | \$- | \$- | \$- |
| Trails Network Plan | 500621603 | 6,000 | 6,000 | - | - | - | - |
| SDC Methodology | 500621601 | 50,000 | 50,000 | - | - | - | - |
| Milwaukie Bay Park | 500621602 | TBD | - | On hold | On hold | - | - |
| Park at Jennings Lodge Campus | 500621604 | 1,257,000 | - | 370,000 | 887,000 | - | - |
| Park, Playground, and Community Center at the Concord Property | 500621606 | 500,000 | - | - | 500,000 | - | - |
| Park at Justice property | 510523001 | 80,000 | - | 80,000 | - | - | - |
| Total Requirements | | \$1,897,500 | \$60,500 | \$450,000 | \$1,387,000 | \$- | \$- |

Capital Improvement Project Details

SYSTEM PLAN

NCPRD Project No.: 500621600

Scheduled Completion: 2025



PURPOSE AND JUSTIFICATION

The purpose of this project is to develop a long-range plan for the future of the District's park and recreation system. The project includes a robust community engagement process, a statistically valid needs assessment survey, research and spatial analysis, and development of a plan as well as implementation strategies. The key outputs include:

- long-term vision, goals, priorities, level of service gaps, and implementation actions;
- a list of capital improvement projects that includes high level cost ranges; and
- recommendations for funding and operational improvements.

IMPACT ON OPERATING BUDGET

This plan will be largely completed in FY 24-25. NCPRD General Fund budgeted \$4,500 for the project to cover any materials or engagement activities related to plan adoption.

NON-FINANCIAL IMPACT

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

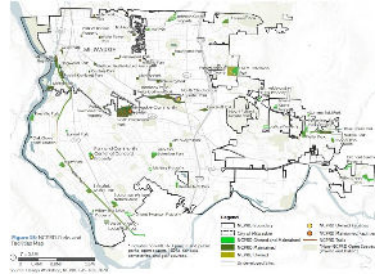
| FY 25-26 PROJECT COSTS | |
|------------------------|----------------|
| Planning | \$4,500 |
| Design | - |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$4,500 |

| Fiscal Year | NCPRD General Fund | Total |
|--------------|--------------------|----------------|
| 25-26 | \$4,500 | \$4,500 |
| Total | \$4,500 | \$4,500 |

TRAILS NETWORK PLAN

NCPRD Project No.: 500621603

Scheduled Completion: 2026



PURPOSE AND JUSTIFICATION

The purpose of this project is to advance the trails planning completed through NCPRD's System Plan, prioritize trail projects for implementation, and to provide the tools needed to pursue funding and implement the priority trail projects identified in the plan. The key outputs include:

- trails network plan that evaluates connectivity and trail offerings across the District, as well as in the surrounding region;
- concept level designs for 3-4 priority projects as well as rough planning level cost estimates;
- trail design toolkit to document best practices for new trail design as well as trail improvements; and
- policy guidance to inform trail implementation.

IMPACT ON OPERATING BUDGET

All consultant fees will be funded through the Oregon Department's Transportation Growth Management Program. NCPRD General Fund budgeted \$6,000 for the project to support materials and engagement activities.

NON-FINANCIAL IMPACT

Project provides planning guidance for future capital projects.

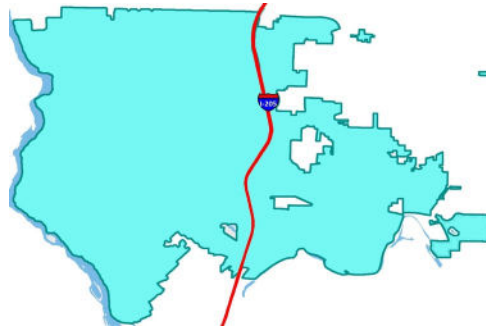
| FY 25-26 PROJECT COSTS | | Fiscal Year | NCPRD General Fund | Total |
|------------------------|----------------|--------------|--------------------|----------------|
| Planning | \$6,000 | 25-26 | \$6,000 | \$6,000 |
| Design | - | | | |
| Construction | - | | | |
| Park Improvements | - | | | |
| Building Improvements | - | | | |
| Land | - | | | |
| Land Improvements | - | | | |
| Building | - | | | |
| Total | \$6,000 | Total | \$6,000 | \$6,000 |

SYSTEM DEVELOPMENT CHARGES METHODOLOGY UPDATE

SDC Funding Resource: Districtwide

NCPRD Project No.: 500621601

Scheduled Completion: 2026



PURPOSE AND JUSTIFICATION

The new System Development Charges (SDC) Methodology Update is to align NCPRD's SDC process and rates with those of peer parks and recreation districts across the state. This effort will:

- examine the benefits and drawbacks of the current zones approach to SDC administration;
- inform an updated methodology based on the latest demographic data, NCPRD's asset inventory, and the capital improvement project list developed as part of the 2025 System Plan; and
- determine updated SDC rate charges for new development in the District as well as updated project eligibility rates.

IMPACT ON OPERATING BUDGET

This project is fully eligible for funding from SDCs. No NCPRD General Funds are budgeted. It will identify funding, rates of eligibility, and priorities for SDC funded capital projects for the District for the next ten to fifteen years, which will help inform future operating budget planning for Planning and Development as well as Parks, Trails, and Natural Areas lines of business.

NON-FINANCIAL IMPACT

Project provides for financial planning for future capital projects.

| FY 25-26 PROJECT COSTS | | Fiscal Year | SDC Zone 1 Milwaukie | SDC Zone 1 UGMA | SDC Zone 2 | SDC Zone 3 | Total |
|------------------------|-----------------|--|----------------------|-----------------|-----------------|-----------------|-----------------|
| Planning | \$40,000 | | | | | | |
| Design | - | 25-26 | \$10,000 | \$10,500 | \$15,500 | \$14,000 | \$40,000 |
| Construction | - | Total | \$10,000 | \$10,500 | \$15,500 | \$14,000 | \$40,000 |
| Park Improvements | - | Note: 100% SDC eligible based on 2007 SDC CIP Methodology. The allocation is based on prior year SDC Revenue. | | | | | |
| Building Improvements | - | | | | | | |
| Land | - | | | | | | |
| Land Improvements | - | | | | | | |
| Building | - | | | | | | |
| Total | \$40,000 | | | | | | |

MILWAUKIE BAY PARK

Project Address: 11211 SE McLoughlin Boulevard, Milwaukie
SDC Funding Resource: Zone 1 - Milwaukie
Acreage: 3.6 acres
NCPRD Project No.: 500621602
Scheduled Completion: ON HOLD



PURPOSE AND JUSTIFICATION

In partnership with the City of Milwaukie, this project completes construction documents for Phase 3 of the Milwaukie Bay Park project and begins the construction phase. Elements have been planned to create spaces to play, gather, rest, and connect with nature and the Willamette River with the amenities listed below:

- play area for children
- amphitheater
- interactive fountain
- picnic areas
- pedestrian pathways
- restrooms
- permanent Trolley Trail multi-use path

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

IMPACT ON OPERATING BUDGET

No NCPRD General Funds are budgeted. SDC funds are being held in contingency should this project move forward in FY 25-26. The Milwaukie Bay Park project is 82.97% SDC eligible based on 2007 SDC CIP Methodology.

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.

www.ncprd.com/milwaukie-bay-park-project

PARK AT JENNINGS LODGE CAMPUS

Project Address: 18521 SE River Road,
Milwaukie
SDC Funding Resource: Zone 2-UGMA
NCPRD Project No.: 500621604
Scheduled Completion: TBD



PURPOSE AND JUSTIFICATION

In partnership with the Oregon City School District (OCSD) this project cooperatively develops a neighborhood park. This project will:

- develop a design, cost estimate, and funding strategy to construct a neighborhood park on an underutilized portion of the Jennings Lodge Elementary School campus; and
- engage District residents and OCSD community members through the design process.

IMPACT ON OPERATING BUDGET

No NCPRD General Funds are budgeted for this project. Costs to complete design will come from Zone 2 UGMA SDC funds. Grants will fund construction costs.

NON-FINANCIAL IMPACT

Project will provide a park design with amenities for District residents and the OCSD community.

| FY 25-26 PROJECT COSTS | |
|------------------------|--------------------|
| Planning | \$ - |
| Design | 370,000 |
| Construction | 887,000 |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$1,257,000 |

| Fiscal Year | SDC Zone 2 | Grant Funding | Total |
|--------------|------------------|------------------|--------------------|
| 25-26 | \$370,000 | \$887,000 | \$1,257,000 |
| Total | \$370,000 | \$887,000 | \$1,257,000 |

Note: Project is 31.55% SDC eligible based on the 2007 SDC CIP Methodology. An amended project list was approved by the DAC and NCPRD Board of Directors in June 2023 to include this project as a SDC eligible project.

PARK, PLAYGROUND, AND COMMUNITY CENTER AT THE CONCORD PROPERTY

Project Address: 3811 SE Concord Road,
Oak Grove

SDC Funding Resource: Districtwide

Acreage: 6 acres

NCPRD Project No.: 500621606

Scheduled Completion: 2025

[NCPRD Concord Property Project](#)



PURPOSE AND JUSTIFICATION

The project at the Concord property is to complete construction of a park and playground, and to provide phase 1 community center improvements. This is the last phase of work to implement the earlier master plan (2020) and schematic design (2021). A joint master planning process in 2020 determined that 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 included in the NCPRD budget. Elements of the project include:

- a community park and playground with inclusive and nature-based play area;
- phase I improvements to the existing building for use as a community center;
- site improvements such as parking, pedestrian walkways, plaza, interactive splash pad, flexible lawn, shelter and restroom, and storm water treatment areas; and
- on-going community engagement.

IMPACT ON OPERATING BUDGET

No NCPRD General Funds are budgeted for this project. The funding needed to complete construction will be from the remaining districtwide SDC Funds.

NON-FINANCIAL IMPACT

This project provides essential construction of a district-wide asset on NCPRD owned property in an underserved area of the District.

| FY 25-26 PROJECT COSTS | | Fiscal Year | SDC Zone 1 Milwaukie | SDC Zone 1 UGMA | SDC Zone 2 | SDC Zone 3 | Total |
|------------------------|------------------|-------------|----------------------|------------------|------------------|------------------|------------------|
| Planning | \$ - | | | | | | |
| Design | - | | | | | | |
| Construction | 500,000 | 25-26 | \$10,552 | \$102,770 | \$156,139 | \$140,539 | \$500,000 |
| Park Improvements | - | | | | | | |
| Building Improvements | - | | | | | | |
| Land Improvements | - | | | | | | |
| Building | - | | | | | | |
| Total | \$500,000 | | \$10,552 | \$102,770 | \$156,139 | \$140,539 | \$500,000 |

Note: Project is 53.5% SDC eligible based on the 2007 SDC CIP Methodology. An amended project list was approved by the DAC and NCPRD Board of Directors in June 2023 to include this project as a Districtwide SDC eligible project.

PARK AT JUSTICE PROPERTY

Project Address: 13871 SE 122nd Ave and Sunnyside

SDC Funding Resource: Zone 3-UGMA

NCPRD Project No.: 510523001

Scheduled Completion: TBD



PURPOSE AND 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:

- develop a neighborhood park in the Sunnyside neighborhood on undeveloped park property;
- engage District residents to best address needs; and
- prepare a Request for Proposal for future park design services.

IMPACT ON OPERATING BUDGET

No NCPRD General Funds are budgeted. This project is fully eligible for SDC Zone 3 funds.

NON-FINANCIAL IMPACT

Allocated funding will support preliminary feasibility and design work.

| FY 25-26 PROJECT COSTS | |
|------------------------|-----------------|
| Planning | \$- |
| Design | 80,000 |
| Construction | - |
| Park Improvements | - |
| Building Improvements | - |
| Land | - |
| Land Improvements | - |
| Building | - |
| Total | \$50,000 |

| Fiscal Year | SDC Zone 3 | Total |
|--------------|-----------------|-----------------|
| 25-26 | \$80,000 | \$80,000 |
| Total | \$80,000 | \$80,000 |

Note: Project is 100% SDC eligible based on the 2007 SDC CIP Methodology.

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Capital Repair and Replacement

As part of the Planning and Development line of business, the Capital Repair and Replacement budget details the annual planned capital repair and 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 and Replacement schedule, projects must have a total cost of \$10,000 or more, and a useful life of more than one year.

CAPITAL REPAIR AND REPLACEMENT PROJECTS FY 25-26

- Aquatic Park Stairs – repair stairs to the slide tower
- Aquatic Park Roof Replacement – roof is 32 years old and needs replacement
- Aquatic Park Slide Inspection – analysis is need on current condition
- Pfeifer Park Walking Path Repair – walking path has root damage
- Playground Safety Chip Replenishment – replenishment is needed to comply with playground safety standards
- Mower Replacement – replace 60” mower that is beyond its useful life

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 park district and has led NCPRD to budget capital expenditures from the permanent tax base typically reserved for operational purposes. Previously, the District transferred funds from the NCPRD General Fund to the Capital Repair and Replacement Fund. As a cost savings measure, NCPRD did not budget this transfer for FY 25-26. This approach to funding capital asset repair and replacement is not a sustainable model and will need to be addressed in the near future.

CAPITAL REPAIR & REPLACEMENT LINE ITEM DETAIL

Resources

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Adopted FY 25-26 | Approved FY 25-26 |
|--|------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Cost Center 480-51-5105-510504- | | | | | | | |
| 30100 | Beginning Fund Balance | \$ 3,339,189 | \$ 3,183,190 | \$ 2,950,579 | \$ 2,716,965 | \$ - | \$ - |
| 33150 | State Operating Grants | - | 45,000 | - | - | - | - |
| 36110 | Interest Income | 95,252 | 151,842 | 120,000 | 109,000 | - | - |
| Total Resources | | \$ 3,434,441 | \$ 3,380,032 | \$ 3,070,579 | \$ 2,825,965 | \$ - | \$ - |

Requirements

| Object Code | Item | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Adopted FY 25-26 | Approved FY 25-26 |
|--|----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Cost Center 480-51-5105-510504- | | | | | | | |
| 42100 | Investment Fee | \$ 3,780 | \$ 3,690 | \$ 3,600 | \$ 4,000 | \$ - | \$ - |
| 44270 | Signage | - | - | 30,000 | - | - | - |
| 44280 | Small Tools & Equipment < \$5K | 5,917 | - | - | - | - | - |
| 48120 | Building Improvements | 82,739 | 140,459 | 102,000 | 1,657,000 | - | - |
| 48150 | Construction - Park Improvements | - | 74,489 | 200,000 | 200,000 | - | - |
| 48160 | Equipment & Furnishings >\$5k | - | 55,590 | 9,000 | 25,500 | - | - |
| 48200 | Land Improvements | 134,515 | 5,553 | 24,000 | 61,000 | - | - |
| 48230 | Vehicles | 24,300 | 73,067 | 165,800 | - | - | - |
| 49997 | Contingency | - | - | 1,000,000 | 878,465 | - | - |
| 49999 | Reserve For Future Expenditures | - | - | 1,536,179 | - | - | - |
| Total Requirements | | \$ 251,251 | \$ 352,847 | \$ 3,070,579 | \$ 2,825,965 | \$ - | \$ - |
| Total Resources | | \$ 3,434,441 | \$ 3,380,032 | \$ 3,070,579 | \$ 2,825,965 | \$ - | \$ - |

Capital Repair and Replacement Items

AQUATIC PARK STAIRS

The stairway to the slide tower has deteriorated due to rusting steel and swollen rebar embedded in the concrete stairs. The affected areas must be removed and replaced/repared with new steel and concrete.

Budgeted cost: \$150,000



AQUATIC PARK ROOF REPLACEMENT

The membrane roof is 32 years old and beyond its useful life. This project will remove the old membrane, edge metal and flashing and replace these components with new materials equal to or better than the original specifications. If required, this work will also expand the fire rating and provide fall protection for worker safety.

Budgeted cost: \$1,500,000



AQUATIC PARK SLIDE INSPECTION

Hire the original manufacturer to complete a full inspection of all three slides, including slide bolts, the condition of the fiberglass, assistance bars, and the support structures.

Budgeted Cost: \$7,000



PFEIFER PARK WALKING PATH REPAIR

Tree roots have compromised the asphalt walking path around Pfeifer Park. The asphalt has been lifted in several places, causing tripping hazards and drainage issues. Cracking has occurred along the tops of the lifted areas, which will continue to degrade the path.

Budgeted cost: \$13,000



PLAYGROUND SAFETY CHIP REPLENISHMENT

Playground safety chips are needed at multiple playgrounds throughout the District. Chips have been degraded and compacted over time, reducing the effectiveness of their impact attenuation. The American Society for Testing and Materials (ASTM) playground safety standards recommend a 12-inch depth for playground wood chips. We are deficient in this depth at several playgrounds. Failure to add chips will result in safety and liability concerns.

Budgeted cost: \$48,000



MOWER REPLACEMENT

Our 2007 Exmark zero-turn lawnmower is beyond its useful life. It is becoming unreliable and requiring more frequent repairs.

Budgeted cost: \$25,500





DEBT SERVICE FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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Debt Service Fund Overview

The Government Finance Officers Association (GFOA) defines debt as “a liability arising from a contractual obligation to pay cash in one or more payments to settle an amount fixed when a contractual obligation is established.” Debt is commonly issued by government agencies to fund capital projects. The types of debt governments issue are bonds.

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

Debt Limits

Oregon Revised Statutes 266.512 provides a limitation on general obligation debt of 2.5% of the aggregate real market value of all taxable property by law, within NCPRD boundaries. NCPRD’s real market value as of July 1, 2024, is \$29,226,063,494, which calculates to a legal debt limit of approximately \$730.7 million. NCPRD has no outstanding general obligation debt, so there is currently no debt subject to this limit.

Credit Rating

NCPRD holds S&P Global’s issuer credit rating, AA, which recognizes stable financial health and management. This rating was received in August 2019.

The District is currently debt-free and does not anticipate issuing new debt in FY 25-26.

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APPENDIX



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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SUMMARY OF STAFFING BY PROGRAM

| Fund Program | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | Approved FY 25-26 | Adopted FY 25-26 |
|---|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| NCPRD General Fund | | | | | | |
| Administration | | | | | | |
| Full-Time * | 0.00 | 0.00 | 5.00 | 5.00 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 0.00 | 0.00 | 0.70 | 0.00 | 0.00 | 0.00 |
| Marketing and Communication | | | | | | |
| Full-Time * | 1.30 | 2.30 | 2.00 | 2.00 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 0.83 | 0.43 | 0.15 | 0.10 | 0.00 | 0.00 |
| Recreation | | | | | | |
| Full-Time * | 4.35 | 5.22 | 4.76 | 5.03 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 1.95 | 2.72 | 1.18 | 2.19 | 0.00 | 0.00 |
| Aquatic Park | | | | | | |
| Full-Time * | 6.83 | 7.78 | 6.93 | 6.95 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 16.53 | 16.56 | 13.21 | 15.65 | 0.00 | 0.00 |
| Sports | | | | | | |
| Full-Time * | 4.09 | 4.14 | 3.48 | 3.49 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 12.62 | 12.93 | 10.52 | 11.60 | 0.00 | 0.00 |
| Social Services | | | | | | |
| Full-Time * | 3.91 | 3.12 | 2.79 | 2.56 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 1.79 | 0.84 | 1.41 | 0.93 | 0.00 | 0.00 |
| Nutrition | | | | | | |
| Full-Time * | 1.99 | 2.90 | 2.49 | 2.71 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 2.31 | 2.84 | 1.85 | 1.49 | 0.00 | 0.00 |
| Transportation | | | | | | |
| Full-Time * | 0.42 | 0.33 | 0.29 | 0.00 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 0.79 | 1.57 | 1.48 | 0.00 | 0.00 | 0.00 |
| Parks and Facility Maintenance | | | | | | |
| Full-Time * | 10.20 | 10.45 | 9.05 | 11.05 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 2.75 | 2.00 | 1.19 | 1.00 | 0.00 | 0.00 |
| Trails and Natural Areas | | | | | | |
| Full-Time * | 2.35 | 2.30 | 2.00 | 1.00 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 1.37 | 1.37 | 1.22 | 1.22 | 0.00 | 0.00 |
| Planning | | | | | | |
| Full-Time * | 3.35 | 3.25 | 3.00 | 3.00 | 0.00 | 0.00 |
| Temporary and Part-Time ** | 0.50 | 0.88 | 0.17 | 0.00 | 0.00 | 0.00 |
| Total NCPRD General Fund | 79.73 | 83.93 | 74.87 | 76.97 | 0.00 | 0.00 |
| Total Full-Time * | 38.79 | 41.79 | 41.79 | 42.79 | 0.00 | 0.00 |
| Total Temporary and Part-Time ** | 40.94 | 42.14 | 33.08 | 34.18 | 0.00 | 0.00 |
| TOTAL NCPRD STAFFING | 79.73 | 83.93 | 74.87 | 76.97 | 0.00 | 0.00 |

Beginning in FY 24-25 Administration staff will be allocated to the Administration program instead of allocated throughout all NCPRD programs.

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

**Temporary and part-time data tracking started in FY 14-15

GLOSSARY

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when they are earned (whether cash is received at that time), and expenditures are recorded when goods and services are received (whether 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 is 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 which records revenues only when they are 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. 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's 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 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percentage of full time. For example, a .5 FTE budgeted position will work 1,040 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 (NCPRD). 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 NCPRD General Fund are made for Administration, Programs and Community Centers, Older Adult Services, Parks, Trails, and Natural Areas, 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. The 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.

PERSONNEL SERVICES. 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 creditworthiness is performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure is performed by an independent rating service.

REFUNDING. The redemption of an obligation on or before its maturity 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 shows 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 because 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 streetlights) 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.

URBAN GROWTH MANAGEMENT AREA (UGMA). See URBAN GROWTH BOUNDARY.

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

ACRONYMS

ACFR – Annual Comprehensive Financial Report
ARPA – American Rescue Plan Act
AV – Assessed Value
BCC – Clackamas County Board of Commissioners
BFB – Beginning Fund Balance
CC – Clackamas County
CIP – Capital Improvement Plan
COA – Chart of Accounts
COLA – Cost of Living Adjustment
COM – City of Milwaukie
CPI – Consumer Price Index
CWMA – Cooperative Weed Management Area
DAC – District Advisory Committee
DTD – Department of Transportation and Development
DSB – Development Services Building
EA – Employees Association (Union)
EFB – Ending Fund Balance
FICA – Federal Insurance Contributions Act
FTE – Full-Time Equivalent (Employee)
EAP – Employee Assistance Program
EPA – Equal Pay Act
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information Systems
GO – General Obligation (Bond)
HB – House Bill
HVAC – Heating, Ventilation, and Air Conditioning

IGA – Intergovernmental Agreement
ISA – International Society of Arboriculture
M & S – Materials and Services
MBP – Milwaukie Bay Park
MP – Master Plan
MPVs – Multi-Position Valves
NA – Natural Areas
NCAP – North Clackamas Aquatic Park
NCPRD – North Clackamas Parks and Recreation District
NCSD – North Clackamas School District
NRP – Non-Represented (Staff)
NRPA – National Recreation and Park Association
NPAC – National Pesticide Applicator Certification
NPSI – National Playground Safety Inspections
OAA – Older Americans Act
OAS – Older Adult Services
OCSD – Oregon City School District
OFGOA – Oregon Government Finance Officers Association
OPSRP – Oregon Public Service Retirement Plan
ORPA – Oregon Recreation and Park Association
ORS – Oregon Revised Statute
PERS – Public Employees Retirement System
PSB – Public Services Building
PTNA – Parks, Trails, and Natural Areas
PTT – Part-Time Temporary (Employee)
SDAO – Special Districts Association of Oregon
SDC – System Development Charge
SUP – Special Use Permit
UGMA – Urban Growth Management Area
WES – Water Environment Service