

North Clackamas Parks & Recreation District

Mission Statement

To enrich community vitality and promote healthy living through connections to nature and play, now and for the future.



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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CLACKAMAS
C O U N T Y



North Clackamas Parks & Recreation (51)

Department Budget Summary by Fund

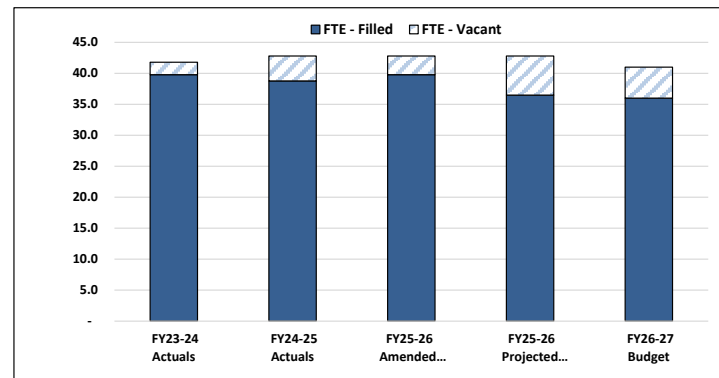
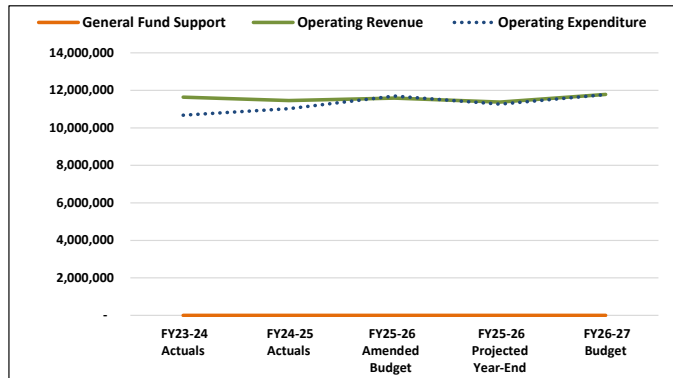
Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		NCPRD General Fund (213)	NCPRD SDC Fund Zone 1 (281)	NCPRD SDC Fund Zone 2 (282)	NCPRD SDC Fund Zone 3 (283)	NCPRD Capital Projects Fund (480)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
NCPRD Administration	Administrative Services	10,254,435						10,254,435				
	Marketing & Communication	491,135						491,135	-	0%		
Programs & Community Centers	Recreation	1,304,035						1,304,035	-	0%		
	Aquatic Park	2,177,435						2,177,435	-	0%		
	Sports	1,386,425						1,386,425	-	0%		
Older Adult Services	Social Services	515,345						515,345	-	0%		
	Nutrition	850,085						850,085	-	0%		
	Transportation	-						-	-	0%		
Parks Trails & Natural Areas	Parks and Facility Maintenance	2,911,407						2,911,407	-	0%		
	Natural Areas	424,715						424,715	-	0%		
Planning & Development	Planning	501,435						501,435	-	0%		
	Capital Improvement Projects					7,771,008		7,771,008	-	0%		
	Capital Repair & Replacement	-				1,658,537		1,658,537	-	0%		
System Development Charges	System Development Charges		8,110,326	2,321,915	1,733,292			12,165,533	-	0%		
TOTAL		20,816,452	8,110,326	2,321,915	1,733,292	9,429,545	42,411,530	-	-	41.0	36.0	5.0
<i>FY25-26 Budget (Amended)</i>		19,922,424	7,832,051	2,256,220	1,800,196	11,007,277	42,818,168	-	0%	42.8	39.8	3.0
<i>\$ Increase (Decrease)</i>		894,028	278,275	65,695	(66,904)	(1,577,732)	(406,638)	-		(1.8)	(3.8)	2.0
<i>% Increase (Decrease)</i>		4%	4%	3%	-4%	-14%	-1%	-		-4%	-10%	67%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** Personnel services are shown as "Contracted Labor" in NCPRD. FTE rolls up into department 80 Pass Through.

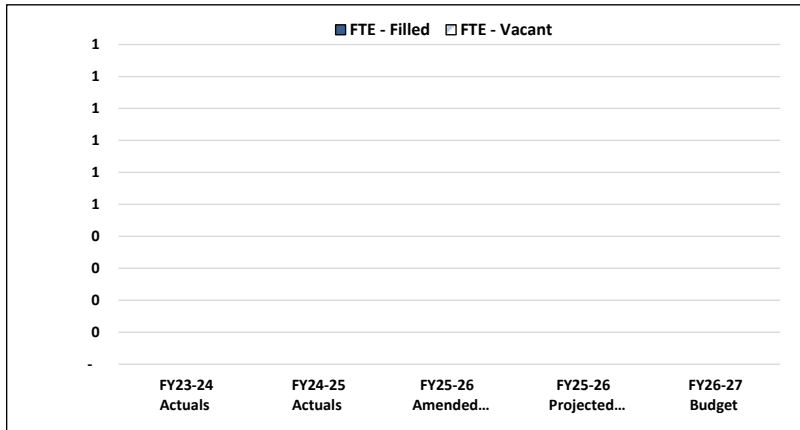
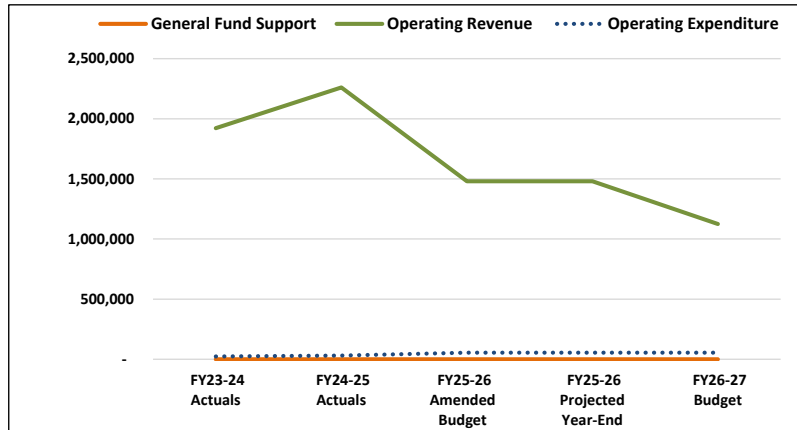
**51-North Clackamas Parks & Rec (NCPR) / 213-NCPRD General Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	14,899,100	15,439,037	8,338,694	8,934,824	9,034,312	695,618	8%
Taxes	7,087,992	7,322,188	7,570,000	7,570,000	7,800,000	230,000	3%
Federal, State, Local, All Other Gifts	505,897	268,480	243,700	247,763	268,800	25,100	10%
Charges, Fees, License, Permits	2,797,832	2,722,156	2,886,733	2,690,045	2,718,350	(168,383)	-6%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	1,229,160	1,121,603	737,728	771,110	817,740	80,012	11%
Other Interfund Transfers	17,979	16,446	145,569	94,942	177,250	31,681	22%
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	11,638,860	11,450,873	11,583,730	11,373,860	11,782,140	198,410	2%
Total Revenue	26,537,960	26,889,910	19,922,424	20,308,684	20,816,452	894,028	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	10,674,541	11,021,009	11,700,583	11,263,872	11,773,140	72,557	1%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	10,674,541	11,021,009	11,700,583	11,263,872	11,773,140	72,557	1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	424,381	6,934,077	10,500	10,500	9,000	(1,500)	-14%
Contingency	-	-	2,000,000	-	2,000,000	-	0%
Total Appropriated	11,098,922	17,955,086	13,711,083	11,274,372	13,782,140	71,057	1%
Reserve for Future Expenditures	-	-	6,211,341	-	7,034,312	822,971	13%
Total Expense	11,098,922	17,955,086	19,922,424	11,274,372	20,816,452	894,028	4%
Revenues Less Expenses	15,439,037	8,934,824	-	9,034,312	-		
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	41.8	42.8	42.8	42.8	41.0	(1.8)	
FTE - Filled	39.8	38.8	39.8	36.5	36.0	(0.5)	
FTE - Vacant	2.0	4.0	3.0	6.3	5.0	(1.3)	



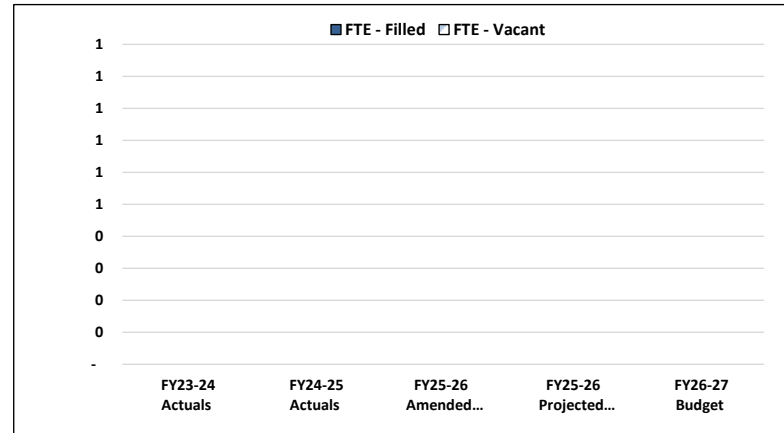
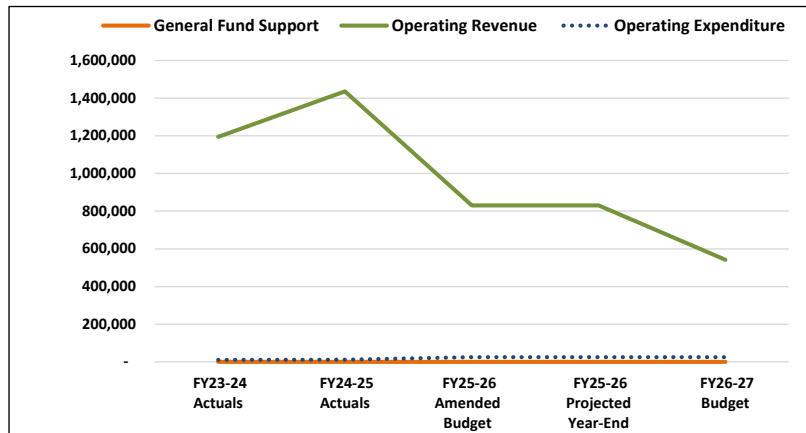
51-North Clackamas Parks & Rec (NCPR) / Combined Funds 281, 282, & 283 - NCPRD SDC Fund Zones 1, 2, & 3
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	11,716,681	13,507,450	10,408,467	12,328,833	11,040,533	632,066	6%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	1,319,150	1,617,181	1,069,000	1,069,000	693,000	(376,000)	-35%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	603,373	643,453	411,000	411,000	432,000	21,000	5%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,922,523	2,260,634	1,480,000	1,480,000	1,125,000	(355,000)	-24%
Total Revenue	13,639,205	15,768,084	11,888,467	13,808,833	12,165,533	277,066	2%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	23,571	31,543	55,000	55,000	55,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	23,571	31,543	55,000	55,000	55,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	1,000	1,000	-
Transfers	108,184	3,407,707	2,953,927	2,713,300	2,533,864	(420,063)	-14%
Contingency	-	-	8,879,540	-	7,095,122	(1,784,418)	-20%
Total Appropriated	131,755	3,439,250	11,888,467	2,768,300	9,684,986	(2,203,481)	-19%
Reserve for Future Expenditures	-	-	-	-	2,480,547	2,480,547	-
Total Expense	131,755	3,439,250	11,888,467	2,768,300	12,165,533	277,066	2%
Revenues Less Expenses	13,507,450	12,328,833	-	11,040,533	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



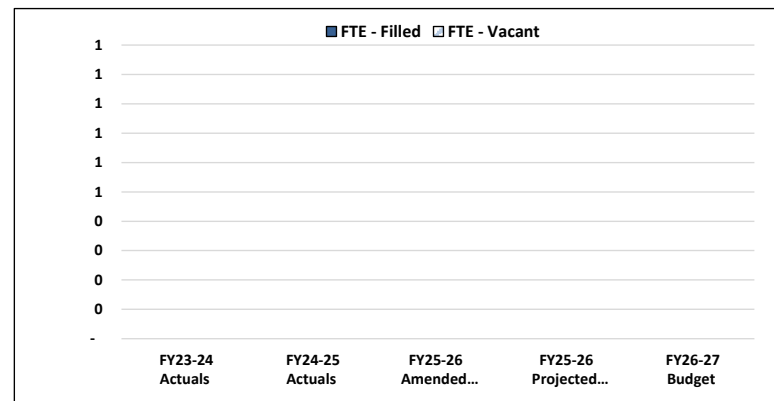
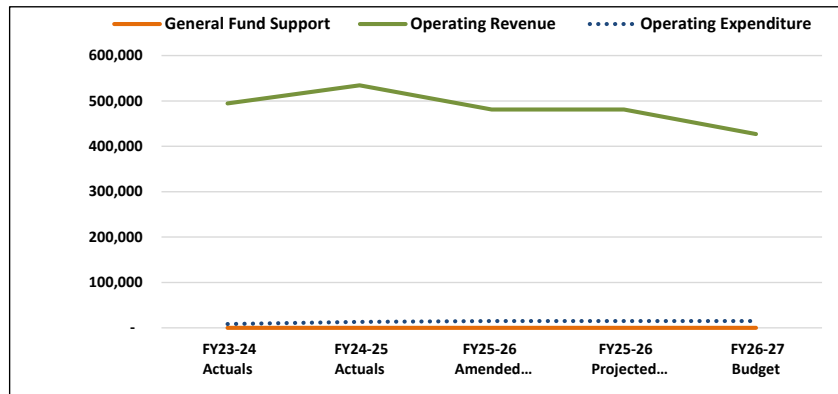
51-North Clackamas Parks & Rec (NCPR) / 281-NCPRD SDC Fund Zone 1
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	6,503,137	7,662,414	7,002,051	7,716,104	7,568,326	566,275	8%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	855,785	1,052,687	555,000	555,000	240,000	(315,000)	-57%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	338,470	383,328	275,000	275,000	302,000	27,000	10%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,194,256	1,436,015	830,000	830,000	542,000	(288,000)	-35%
Total Revenue	7,697,392	9,098,428	7,832,051	8,546,104	8,110,326	278,275	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	10,524	11,416	25,000	25,000	25,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	10,524	11,416	25,000	25,000	25,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	1,000	1,000	-
Transfers	24,455	1,370,909	963,526	952,778	83,560	(879,966)	-91%
Contingency	-	-	6,843,525	-	5,934,260	(909,265)	-13%
Total Appropriated	34,979	1,382,325	7,832,051	977,778	6,043,820	(1,788,231)	-23%
Reserve for Future Expenditures	-	-	-	-	2,066,506	2,066,506	-
Total Expense	34,979	1,382,325	7,832,051	977,778	8,110,326	278,275	4%
Revenues Less Expenses	7,662,414	7,716,104	-	7,568,326	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



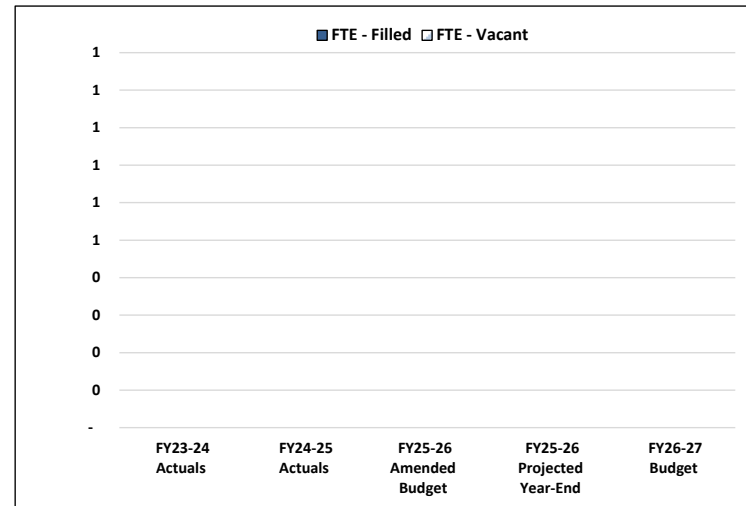
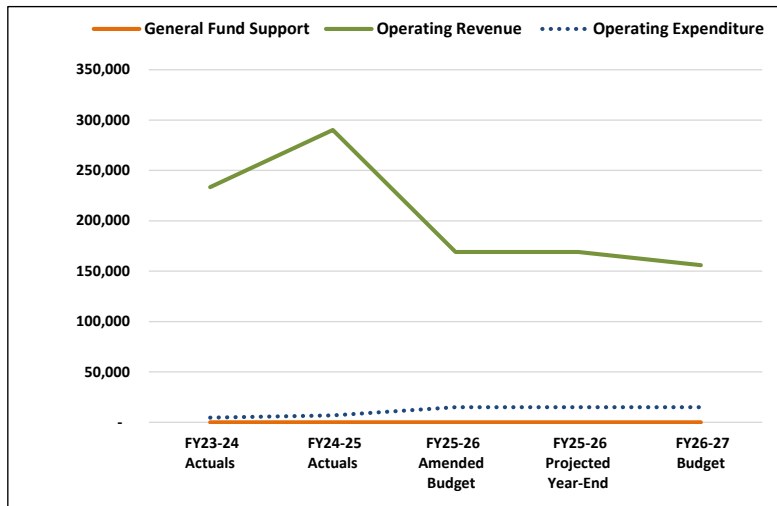
51-North Clackamas Parks & Rec (NCPR) / 282-NCPRD SDC Fund Zone 2
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	2,568,204	2,973,193	1,775,220	2,394,138	1,894,915	119,695	7%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	363,127	400,626	410,000	410,000	360,000	(50,000)	-12%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	131,654	133,777	71,000	71,000	67,000	(4,000)	-6%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	494,780	534,404	481,000	481,000	427,000	(54,000)	-11%
Total Revenue	3,062,985	3,507,596	2,256,220	2,875,138	2,321,915	65,695	3%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	8,405	13,325	15,000	15,000	15,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	8,405	13,325	15,000	15,000	15,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	81,387	1,100,133	1,188,228	965,223	892,874	(295,354)	-25%
Contingency	-	-	1,052,992	-	1,000,000	(52,992)	-5%
Total Appropriated	89,792	1,113,458	2,256,220	980,223	1,907,874	(348,346)	-15%
Reserve for Future Expenditures	-	-	-	-	414,041	414,041	-
Total Expense	89,792	1,113,458	2,256,220	980,223	2,321,915	65,695	3%
Revenues Less Expenses	2,973,193	2,394,138	-	1,894,915	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



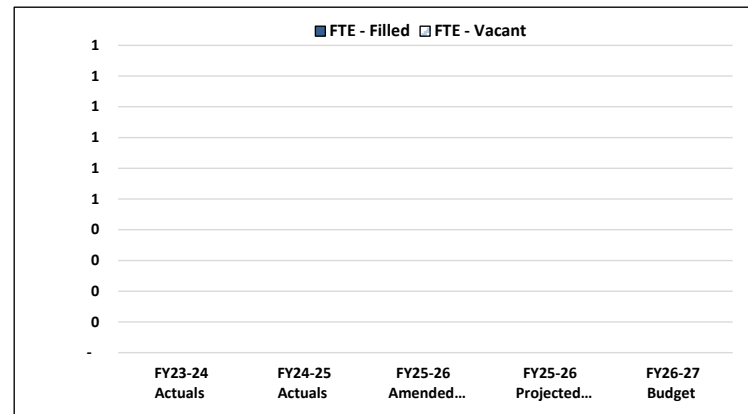
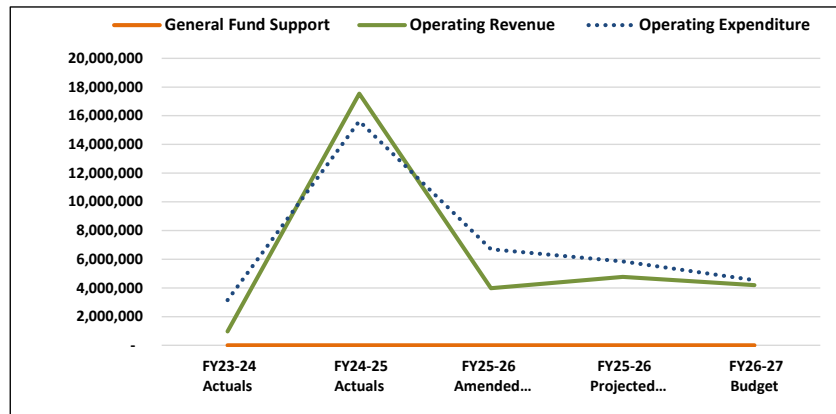
51-North Clackamas Parks & Rec (NCPR) / 283-NCPRD SDC Fund Zone 3
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	2,645,340	2,871,843	1,631,196	2,218,591	1,577,292	(53,904)	-3%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	100,238	163,868	104,000	104,000	93,000	(11,000)	-11%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	133,249	126,348	65,000	65,000	63,000	(2,000)	-3%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	233,487	290,216	169,000	169,000	156,000	(13,000)	-8%
Total Revenue	2,878,827	3,162,059	1,800,196	2,387,591	1,733,292	(66,904)	-4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	4,642	6,803	15,000	15,000	15,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	4,642	6,803	15,000	15,000	15,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	2,342	936,665	802,173	795,299	1,557,430	755,257	94%
Contingency	-	-	983,023	-	160,862	(822,161)	-84%
Total Appropriated	6,984	943,468	1,800,196	810,299	1,733,292	(66,904)	-4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	6,984	943,468	1,800,196	810,299	1,733,292	(66,904)	-4%
Revenues Less Expenses	2,871,843	2,218,591	-	1,577,292	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



51-North Clackamas Parks & Rec (NCPR) / 480-NCPRD Capital Projects Fund
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	6,580,855	4,398,885	7,022,419	6,312,977	5,241,545	(1,780,874)	-25%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	159,255	642,196	887,000	1,668,922	1,248,386	361,386	41%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	292,670	6,571,798	279,000	469,694	574,000	295,000	106%
Other Interfund Transfers	514,586	10,325,338	2,818,858	2,628,858	2,365,614	(453,244)	-16%
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	966,511	17,539,332	3,984,858	4,767,474	4,188,000	203,142	5%
Total Revenue	7,547,366	21,938,217	11,007,277	11,080,451	9,429,545	(1,577,732)	-14%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	7,516	8,023	14,000	14,000	7,000	(7,000)	-50%
Capital Outlay	3,140,965	15,617,217	6,674,106	5,824,906	4,528,500	(2,145,606)	-32%
Operating Expenditure	3,148,481	15,625,240	6,688,106	5,838,906	4,535,500	(2,152,606)	-32%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	1,000	1,000	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	2,804,611	-	3,977,000	1,172,389	42%
Total Appropriated	3,148,481	15,625,240	9,492,717	5,838,906	8,513,500	(979,217)	-10%
Reserve for Future Expenditures	-	-	1,514,560	-	916,045	(598,515)	-40%
Total Expense	3,148,481	15,625,240	11,007,277	5,838,906	9,429,545	(1,577,732)	-14%
Revenues Less Expenses	4,398,885	6,312,977	-	5,241,545	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



FY26-27: Looking Ahead

FY26-27 Opportunities

- Beginning implementation of 2025 System Plan.
- Partnering with Trust for Public Land to identify a funding strategy for financial sustainability.
- Milwaukie Community Center Foundation contributing approx. \$300,000 to support Older Adult programs and expanded facility hours.
- Heart of the Community Campaign fundraising for recreation at the Concord Community Center.
- Secured \$1.9 million in grant funding for park at Jennings Lodge.
- Budget reductions contributing to district financial health.

FY26-27 Challenges

- Revenues have not kept pace with inflation due to 1990 tax rate of \$0.54/\$1,000 AV that has not increased since formation of the district.
- Insufficient revenue requires elimination of some community programs.
- Significant operational cost increases: electricity has increased 9% on average each year over the last 5 years.
- System Development Charges to fund new development have not kept pace with inflation.
- Aging infrastructure requires reinvestment.



North Clackamas Parks & Recreation (51)

Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		N CPRD General Fund (213)	N CPRD SDC Fund Zone 1 (281)	N CPRD SDC Fund Zone 2 (282)	N CPRD SDC Fund Zone 3 (283)	N CPRD Capital Projects Fund (480)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
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	Marketing & Communication	491,135						491,135	0%			
Programs & Community Centers	Recreation	1,304,035						1,304,035	0%			
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	Sports	1,386,425						1,386,425	0%			
Older Adult Services	Social Services	515,345						515,345	0%			
	Nutrition	850,085						850,085	0%			
	Transportation	-						-	0%			
Parks Trails & Natural Areas	Parks and Facility Maintenance	2,911,407						2,911,407	0%			
	Natural Areas	424,715						424,715	0%			
Planning & Development	Planning	501,435						501,435	0%			
	Capital Improvement Projects					7,771,008		7,771,008	0%			
	Capital Repair & Replacement	-				1,658,537		1,658,537	0%			
System Development Charges	System Development Charges		8,110,326	2,321,915	1,733,292			12,165,533	0%			
TOTAL		20,816,452	8,110,326	2,321,915	1,733,292	9,429,545	42,411,530	-	-	41.0	36.0	5.0
FY25-26 Budget (Amended)		19,922,424	7,832,051	2,256,220	1,800,196	11,007,277	42,818,168	-	0%	42.8	39.8	3.0
\$ Increase (Decrease)		894,028	278,275	65,695	(66,904)	(1,577,732)	(406,638)	-	-	(1.8)	(3.8)	2.0
% Increase (Decrease)		4%	4%	3%	-4%	-14%	-1%	-	-	-4%	-10%	67%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** Personnel services are shown as "Contracted Labor" in N CPRD. FTE rolls up into department 80 Pass Through.



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510101-Administrative Services
BCC Priority Alignment: Public Trust in Good Government
Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	14,899,100	15,439,037	8,338,694	8,934,824	9,034,312	695,618	8%
Taxes	7,087,992	7,322,188	7,570,000	7,570,000	7,800,000	230,000	3%
Federal, State, Local, All Other Gifts	1,434	1,554	1,000	1,000	1,000	-	0%
Charges, Fees, License, Permits, Fines	13,200	6,400	-	3,390	5,000	5,000	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	900,482	934,439	349,502	349,502	369,420	19,918	6%
Other Interfund Transfers	251	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	8,003,358	8,264,581	7,920,502	7,923,892	8,175,420	254,918	3%
Total Revenue	22,902,458	23,703,618	16,259,196	16,858,716	17,209,732	950,536	6%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	183,906	1,831,732	1,232,539	1,205,209	1,211,123	(21,416)	-2%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	183,906	1,831,732	1,232,539	1,205,209	1,211,123	(21,416)	-2%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	424,381	6,934,077	10,500	10,500	9,000	(1,500)	-14%
Contingency	-	-	2,000,000	-	2,000,000	-	0%
Total Appropriated	608,287	8,765,809	3,243,039	1,215,709	3,220,123	(22,916)	-1%
Reserve for Future Expenditures	-	-	6,211,341	-	7,034,312	822,971	13%
Total Expense	608,287	8,765,809	9,454,380	1,215,709	10,254,435	798,555	8%
Revenues Less Expenses	22,294,171	14,937,809	6,804,816	15,643,007	6,955,297		

Notes:
None



510102-Marketing & Communication
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-
Personnel Services	-	-	-	-	-	-	-
Materials and Services	626,693	507,512	530,057	530,057	491,135	(38,922)	-7%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	626,693	507,512	530,057	530,057	491,135	(38,922)	-7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	626,693	507,512	530,057	530,057	491,135	(38,922)	-7%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	626,693	507,512	530,057	530,057	491,135	(38,922)	-7%
Revenues Less Expenses	(626,693)	(507,512)	(530,057)	(530,057)	(491,135)		

Notes:
None



510202-Recreation
 BCC Priority Alignment: Healthy People
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	67,845	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	288,860	307,255	430,000	348,000	458,000	28,000	7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	7,831	16,876	20,000	29,000	10,000	(10,000)	-50%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	364,536	324,131	450,000	377,000	468,000	18,000	4%
Total Revenue	364,536	324,131	450,000	377,000	468,000	18,000	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	1,100,396	1,038,168	1,247,401	1,125,733	1,304,035	56,634	5%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,100,396	1,038,168	1,247,401	1,125,733	1,304,035	56,634	5%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,100,396	1,038,168	1,247,401	1,125,733	1,304,035	56,634	5%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,100,396	1,038,168	1,247,401	1,125,733	1,304,035	56,634	5%
Revenues Less Expenses	(735,860)	(714,036)	(797,401)	(748,733)	(836,035)		

Notes:
None



510203-Aquatic Park
 BCC Priority Alignment: Healthy People
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	136,734	-	-	1,063	-	-	-
Charges, Fees, License, Permits, Fines	1,364,189	1,373,189	1,419,000	1,347,000	1,363,000	(56,000)	-4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	11,000	6,679	11,500	11,500	11,500	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,511,923	1,379,868	1,430,500	1,359,563	1,374,500	(56,000)	-4%
Total Revenue	1,511,923	1,379,868	1,430,500	1,359,563	1,374,500	(56,000)	-4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	1,955,852	1,804,302	2,073,304	2,035,283	2,177,435	104,131	5%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,955,852	1,804,302	2,073,304	2,035,283	2,177,435	104,131	5%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,955,852	1,804,302	2,073,304	2,035,283	2,177,435	104,131	5%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,955,852	1,804,302	2,073,304	2,035,283	2,177,435	104,131	5%
Revenues Less Expenses	(443,929)	(424,434)	(642,804)	(675,720)	(802,935)		

Notes:

None



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	103,600	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	702,907	604,052	665,000	603,500	590,000	(75,000)	-11%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	3,644	5,000	5,000	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	806,507	604,052	665,000	607,144	595,000	(70,000)	-11%
Total Revenue	806,507	604,052	665,000	607,144	595,000	(70,000)	-11%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	1,490,517	1,300,013	1,339,569	1,144,249	1,386,425	46,856	3%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,490,517	1,300,013	1,339,569	1,144,249	1,386,425	46,856	3%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,490,517	1,300,013	1,339,569	1,144,249	1,386,425	46,856	3%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,490,517	1,300,013	1,339,569	1,144,249	1,386,425	46,856	3%
Revenues Less Expenses	(684,010)	(695,961)	(674,569)	(537,105)	(791,425)		

Notes:

None



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	4,821	7,750	5,000	8,000	12,600	7,600	152%
Charges, Fees, License, Permits, Fines	53,275	60,737	58,800	58,800	61,350	2,550	4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	16,786	20,475	5,000	12,360	36,000	31,000	620%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	74,882	88,962	68,800	79,160	109,950	41,150	60%
Total Revenue	74,882	88,962	68,800	79,160	109,950	41,150	60%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	577,569	459,493	519,973	528,323	515,345	(4,628)	-1%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	577,569	459,493	519,973	528,323	515,345	(4,628)	-1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	577,569	459,493	519,973	528,323	515,345	(4,628)	-1%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	577,569	459,493	519,973	528,323	515,345	(4,628)	-1%
Revenues Less Expenses	(502,687)	(370,531)	(451,173)	(449,163)	(405,395)		

Notes:

The Social Services program is budgeting to receive a one-time lump sum payment from the Milwaukie Community Center Foundation to maintain current service levels.



510303-Nutrition
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	89,742	156,445	150,000	150,000	160,000	10,000	7%
Charges, Fees, License, Permits, Fines	310,660	291,645	276,508	249,930	241,000	(35,508)	-13%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	137,168	137,103	318,560	327,560	340,000	21,440	7%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	537,570	585,193	745,068	727,490	741,000	(4,068)	-1%
Total Revenue	537,570	585,193	745,068	727,490	741,000	(4,068)	-1%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	794,554	709,155	789,613	795,263	850,085	60,472	8%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	794,554	709,155	789,613	795,263	850,085	60,472	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	794,554	709,155	789,613	795,263	850,085	60,472	8%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	794,554	709,155	789,613	795,263	850,085	60,472	8%
Revenues Less Expenses	(256,984)	(123,963)	(44,545)	(67,773)	(109,085)		

Notes:

The Nutrition program is budgeting to receive a one-time lump sum payment from the Milwaukie Community Center Foundation to maintain current service levels.



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	3,889	6,909	2,500	2,500	-	(2,500)	-100%
Charges, Fees, License, Permits, Fines	63,106	76,774	37,425	79,425	-	(37,425)	-100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	5,010	5,125	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	72,005	88,808	39,925	81,925	-	(39,925)	-100%
Total Revenue	72,005	88,808	39,925	81,925	-	(39,925)	-100%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	180,289	176,935	95,451	121,692	-	(95,451)	-100%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	180,289	176,935	95,451	121,692	-	(95,451)	-100%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	180,289	176,935	95,451	121,692	-	(95,451)	-100%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	180,289	176,935	95,451	121,692	-	(95,451)	-100%
Revenues Less Expenses	(108,283)	(88,128)	(55,526)	(39,767)	-		

Notes:

The Transportation program was eliminated FY25-26.



510402-Parks and Facility Maintenance
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	15,852	9,520	5,200	5,200	5,200	-	0%
Charges, Fees, License, Permits, Fines	1,635	1,005	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	150,883	906	33,166	37,544	45,820	12,654	38%
Other Interfund Transfers	252	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	168,622	11,430	38,366	42,744	51,020	12,654	33%
Total Revenue	168,622	11,430	38,366	42,744	51,020	12,654	33%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	2,669,669	2,480,617	3,033,839	2,940,286	2,911,407	(122,432)	-4%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,669,669	2,480,617	3,033,839	2,940,286	2,911,407	(122,432)	-4%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	2,669,669	2,480,617	3,033,839	2,940,286	2,911,407	(122,432)	-4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	2,669,669	2,480,617	3,033,839	2,940,286	2,911,407	(122,432)	-4%
Revenues Less Expenses	(2,501,047)	(2,469,187)	(2,995,473)	(2,897,542)	(2,860,387)		

Notes:
None



510403-Natural Areas
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	81,980	86,303	80,000	80,000	90,000	10,000	13%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	81,980	86,303	80,000	80,000	90,000	10,000	13%
Total Revenue	81,980	86,303	80,000	80,000	90,000	10,000	13%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	358,393	284,814	353,064	353,074	424,715	71,651	20%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	358,393	284,814	353,064	353,074	424,715	71,651	20%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	358,393	284,814	353,064	353,074	424,715	71,651	20%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	358,393	284,814	353,064	353,074	424,715	71,651	20%
Revenues Less Expenses	(276,413)	(198,511)	(273,064)	(273,074)	(334,715)		

Notes:

The Natural Areas program budget includes the costs for 1 additional FTE and the Emerald Ash Borer treatment plan.



510502-Planning
BCC Priority Alignment: Public Trust in Good Government
Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	1,100	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	17,476	16,446	145,569	94,942	177,250	31,681	22%
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	17,476	17,546	145,569	94,942	177,250	31,681	22%
Total Revenue	17,476	17,546	145,569	94,942	177,250	31,681	22%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	736,703	428,267	485,773	484,703	501,435	15,662	3%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	736,703	428,267	485,773	484,703	501,435	15,662	3%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	736,703	428,267	485,773	484,703	501,435	15,662	3%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	736,703	428,267	485,773	484,703	501,435	15,662	3%
Revenues Less Expenses	(719,227)	(410,721)	(340,204)	(389,761)	(324,185)		

Notes:

None



510503-Capital Improvement Projects
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	3,397,665	1,371,700	4,305,454	3,377,640	3,647,008	(658,446)	-15%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	114,255	617,196	887,000	1,668,922	1,248,386	361,386	41%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	140,828	6,409,552	170,000	360,694	510,000	340,000	200%
Other Interfund Transfers	514,586	10,325,338	2,818,858	2,628,858	2,365,614	(453,244)	-16%
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	769,669	17,352,086	3,875,858	4,658,474	4,124,000	248,142	6%
Total Revenue	4,167,334	18,723,787	8,181,312	8,036,114	7,771,008	(410,304)	-5%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	3,826	4,222	10,000	10,000	5,000	(5,000)	-50%
Capital Outlay	2,791,808	15,341,924	4,730,606	4,379,106	3,964,000	(766,606)	-16%
Operating Expense	2,795,634	15,346,146	4,740,606	4,389,106	3,969,000	(771,606)	-16%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	1,926,146	-	976,997	(949,149)	-49%
Total Appropriated	2,795,634	15,346,146	6,666,752	4,389,106	4,945,997	(1,720,755)	-26%
Reserve for Future Expenditures	-	-	1,514,560	-	2,825,011	1,310,451	87%
Total Expense	2,795,634	15,346,146	8,181,312	4,389,106	7,771,008	(1,359,453)	-17%
Revenues Less Expenses	1,371,700	3,377,640	-	3,647,008	-		

Notes:
 None



510504-Capital Repair & Replacement
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	3,183,190	3,027,185	2,716,965	2,935,337	1,594,537	(1,122,428)	-41%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	45,000	25,000	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	151,842	162,246	109,000	109,000	64,000	(45,000)	-41%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	196,842	187,246	109,000	109,000	64,000	(45,000)	-41%
Total Revenue	3,380,032	3,214,431	2,825,965	3,044,337	1,658,537	(1,167,428)	-41%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	3,690	3,801	4,000	4,000	2,000	(2,000)	-50%
Capital Outlay	349,157	275,293	1,943,500	1,445,800	564,500	(1,379,000)	-71%
Operating Expense	352,847	279,094	1,947,500	1,449,800	566,500	(1,381,000)	-71%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	878,465	-	500,000	(378,465)	-43%
Total Appropriated	352,847	279,094	2,825,965	1,449,800	1,066,500	(1,759,465)	-62%
Reserve for Future Expenditures	-	-	-	-	592,037	592,037	-
Total Expense	352,847	279,094	2,825,965	1,449,800	1,658,537	(1,545,893)	-55%
Revenues Less Expenses	3,027,185	2,935,337	-	1,594,537	-		

Notes:
None



510702-System Development Charges
 BCC Priority Alignment: Safe, Secure, and Livable Communities
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	11,716,681	13,507,450	10,408,467	12,328,833	11,040,533	632,066	6%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	1,319,150	1,617,181	1,069,000	1,069,000	693,000	(376,000)	-35%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	603,373	643,453	411,000	411,000	432,000	21,000	5%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,922,523	2,260,634	1,480,000	1,480,000	1,125,000	(355,000)	-24%
Total Revenue	13,639,205	15,768,084	11,888,467	13,808,833	12,165,533	277,066	2%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	23,571	31,543	55,000	55,000	55,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	23,571	31,543	55,000	55,000	55,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	1,000	1,000	-
Transfers	108,184	3,407,707	2,953,927	2,713,300	2,533,864	(420,063)	-14%
Contingency	-	-	8,879,540	-	7,095,122	(1,784,418)	-20%
Total Appropriated	131,755	3,439,250	11,888,467	2,768,300	9,684,986	(2,203,481)	-19%
Reserve for Future Expenditures	-	-	-	-	2,480,547	2,480,547	-
Total Expense	131,755	3,439,250	11,888,467	2,768,300	12,165,533	(1,927,415)	-16%
Revenues Less Expenses	13,507,450	12,328,833	-	11,040,533	-		

Notes:
 None