



**NORTH CLACKAMAS
PARKS & RECREATION DISTRICT**

Administration

Kia Selley, *RLA*, Director
North Clackamas Parks and Recreation District
3811 SE Concord Road
Milwaukie, OR 97267

June 17, 2026

BCC Agenda Item: _____

Board of County Commissioners
Acting as North Clackamas Parks and Recreation District Board of Directors
Clackamas County

Approval of a Resolution Adopting the North Clackamas Parks and Recreation District Fiscal Year 2026-27 Budget, Appropriating Funds, and Categorizing and Imposing a Property Tax for Tax Year 2026-27. Total Budget is \$42,411,530 with appropriations totaling \$31,980,626. Funding is through existing District funds, property taxes, fees and fines, and other revenue sources. No County General Funds are involved.

Previous Board Action/Review: May 26, 2026 - The North Clackamas Parks and Recreation District Budget Committee approved the FY 2026-27 budget.

Performance Clackamas: Public Trust in Government

Counsel Review: Yes
Contact Person: Kia Selley

Procurement Review: N/A
Contact Phone: 971-337-6867

EXECUTIVE SUMMARY: The attached resolution adopts the budget as published and approved by the North Clackamas Parks and Recreation District (NCPRD) Budget Committee in accordance with Oregon budget law.

The Budget Committee for NCPRD met on May 26, 2026, to consider its budget. The budget for NCPRD was approved as recommended by staff.

The attached resolution establishes a Fiscal Year 2026-27 budget for NCPRD of \$42,411,530 and appropriations of \$31,980,626.

RECOMMENDATION: NCPRD staff recommends the NCPRD Board of Directors approve the resolution adopting the budget and making appropriations for Fiscal Year 2026-27 for North Clackamas Parks and Recreation District. Total budget is \$42,411,530 with appropriations totaling \$31,980,626 through NCPRD funds.

Respectfully submitted,

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

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BEFORE THE BOARD OF COUNTY COMMISSIONERS

Acting as the North Clackamas Parks and Recreation District Board of Directors

OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of Adopting a North Clackamas Parks and Recreation District 2026-2027 Fiscal Year Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Period of July 1, 2026 through June 30, 2027



Resolution No. _____

Page 1 of 1

Whereas, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon (“District”), for the period of July 1, 2026 through June 30, 2027, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute, and;

Whereas, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Lake Oswego Review on June 10, 2026, and;

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

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

1. The budget is hereby adopted for the fiscal year 2026-2027 in the amount of \$42,411,530 and establishes appropriations as shown in the attached Exhibit A, which by this reference is made part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2026-2027 upon the assessed value of taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:

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

DATED this 17th day of June, 2026

BOARD OF COUNTY COMMISSIONERS

Acting as the Board of the North Clackamas Parks and Recreation District

Chair

Recording Secretary

North Clackamas Parks & Recreation District

Exhibit A

Fiscal Year 26-27

NCPRD General Fund

Materials and Services	\$ 11,773,140
Non-departmental	
Transfers to Other Funds	9,000
Reserve For Future Expenditures	7,034,312
Contingency	2,000,000
	<u>\$ 20,816,452</u>

System Development Charges Fund - Zone 1

Materials and Services	\$ 25,000
Non-departmental	
Special Payments	1,000
Transfers to Other Funds	83,560
Reserve For Future Expenditures	2,066,506
Contingency	5,934,260
	<u>\$ 8,110,326</u>

System Development Charges Fund - Zone 2

Materials and Services	\$ 15,000
Non-departmental	
Transfers to Other Funds	892,874
Reserve For Future Expenditures	414,041
Contingency	1,000,000
	<u>\$ 2,321,915</u>

System Development Charges Fund - Zone 3

Materials and Services	\$ 15,000
Non-departmental	
Transfers to Other Funds	1,557,430
Contingency	160,862
	<u>\$ 1,733,292</u>

Capital Projects Fund

Materials and Services	\$ 7,000
Capital Outlay	4,528,500
Non-departmental	
Special Payments	1,000
Reserve For Future Expenditures	916,045
Contingency	3,977,000
	<u>\$ 9,429,545</u>

Grand Total \$ 42,411,530

Total Appropriated \$ 31,980,626
Total Unappropriated 10,430,904
\$ 42,411,530