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# North Clackamas Parks & Recreation District

Budget Presentation  
Fiscal Year 2025-2026

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North Clackamas Parks & Recreation (51)

Department Budget Summary by Fund

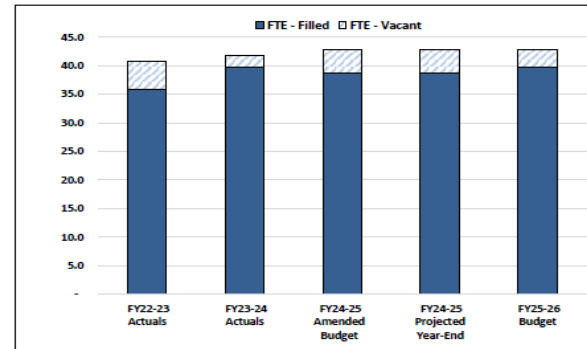
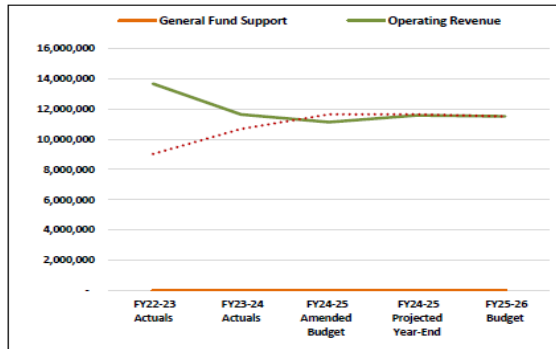
Line of Business	Program	FY25-26	FY25-26	FY25-26	FY25-26	FY25-26	FY25-26	FY25-26	% of	FY25-26 FTE **			
		NCPRD General Fund (213)	NCPRD SDC Fund Zone 1 (281)	NCPRD SDC Fund Zone 2 (282)	NCPRD SDC Fund Zone 3 (283)	NCPRD Capital Projects Fund (480)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant	
NCPRD Administration	Administrative Services	9,582,612						9,582,612	-	0%			
	Marketing & Communication	530,499						530,499	-	0%			
Programs & Community Centers	Recreation	1,190,358						1,190,358	-	0%			
	Aquatic Park	2,077,245						2,077,245	-	0%			
	Sports	1,342,380						1,342,380	-	0%			
Older Adult Services	Social Services	522,909						522,909	-	0%			
	Nutrition	772,022						772,022	-	0%			
	Transportation	-						-	-	-			
Parks Trails & Natural Areas	Parks and Facility Maintenance	2,994,682						2,994,682	-	0%			
	Natural Areas	353,453						353,453	-	0%			
Planning & Development	Planning	486,407						486,407	-	0%			
	Capital Improvement Projects					6,348,206		6,348,206	-	0%			
	Capital Repair & Replacement	-				2,825,965		2,825,965	-	0%			
System Development Charges	System Development Charges		7,832,051	2,256,220	1,800,196			11,888,467	-	0%			
<b>Total</b>		<b>19,852,567</b>	<b>7,832,051</b>	<b>2,256,220</b>	<b>1,800,196</b>	<b>9,174,171</b>	<b>40,915,205</b>	<b>-</b>	<b>-</b>	<b>42.8</b>	<b>39.8</b>	<b>3.0</b>	
<b>FY24-25 Budget (Amended)</b>		<b>24,790,061</b>	<b>8,263,809</b>	<b>2,262,276</b>	<b>3,047,817</b>	<b>23,117,530</b>	<b>61,481,493</b>	<b>-</b>	<b>0%</b>	<b>42.8</b>	<b>38.8</b>	<b>4.0</b>	
<b>\$ Increase (Decrease)</b>		<b>(4,937,494)</b>	<b>(431,758)</b>	<b>(6,056)</b>	<b>(1,247,621)</b>	<b>(13,943,359)</b>	<b>(20,566,288)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>(1.0)</b>	
<b>% Increase (Decrease)</b>		<b>-20%</b>	<b>-5%</b>	<b>0%</b>	<b>-41%</b>	<b>-60%</b>	<b>-33%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>3%</b>	<b>-25%</b>	

\*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

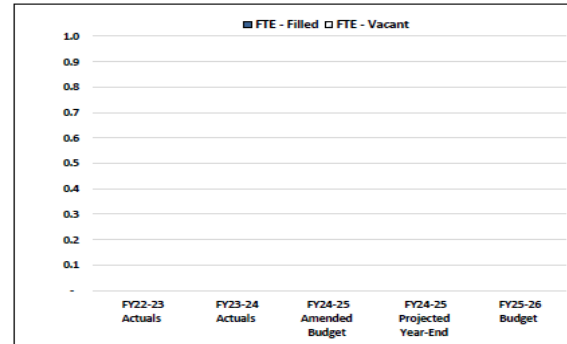
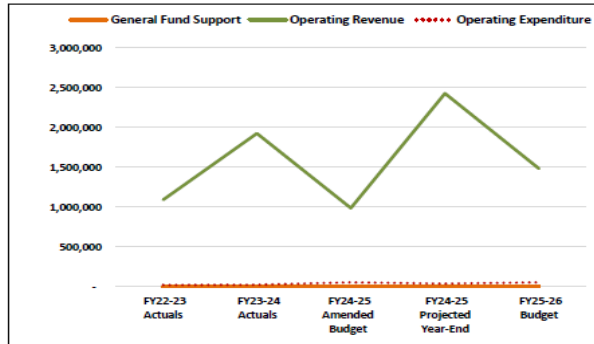
**51-North Clackamas Parks & Rec (NCPR) / 213-NCPRD General Fund  
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$	%	\$	%
						Variance	Variance	Variance	Variance
<b>Beginning Fund Balance</b>	10,281,162	14,899,100	13,661,378	15,439,037	8,338,694	(5,322,684)	-39%	(5,201,072)	-38%
Taxes	6,949,573	7,087,992	7,443,000	7,443,000	7,570,000	127,000	2%	409,812	6%
Federal, State, Local, All Other Gift	3,243,653	505,897	224,450	244,450	241,200	16,750	7%	(1,090,134)	-82%
Charges, Fees, License, Permits	2,541,808	2,797,832	2,554,100	2,639,911	2,820,816	266,716	10%	160,966	6%
Revenue from Bonds & Other Deb	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	888,706	1,229,160	635,353	982,853	736,288	100,935	16%	(297,285)	-29%
Other Interfund Transfers	44,071	17,979	271,780	266,932	145,569	(126,211)	-46%	35,908	33%
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>13,667,811</b>	<b>11,638,860</b>	<b>11,128,683</b>	<b>11,577,146</b>	<b>11,513,873</b>	<b>385,190</b>	<b>3%</b>	<b>(780,733)</b>	<b>-6%</b>
<b>Total Revenue</b>	<b>23,948,973</b>	<b>26,537,960</b>	<b>24,790,061</b>	<b>27,016,183</b>	<b>19,852,567</b>	<b>(4,937,494)</b>	<b>-20%</b>	<b>(5,981,805)</b>	<b>-23%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	9,026,140	10,674,541	11,646,526	11,639,361	11,503,374	(143,152)	-1%	1,056,693	10%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>9,026,140</b>	<b>10,674,541</b>	<b>11,646,526</b>	<b>11,639,361</b>	<b>11,503,374</b>	<b>(143,152)</b>	<b>-1%</b>	<b>1,056,693</b>	<b>10%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	23,733	424,381	7,665,750	7,038,128	10,500	(7,655,250)	-100%	(2,484,914)	-100%
Contingency	-	-	1,905,000	-	2,000,000	95,000	5%	2,000,000	-
<b>Total Appropriated</b>	<b>9,049,873</b>	<b>11,098,922</b>	<b>21,217,276</b>	<b>18,677,489</b>	<b>13,513,874</b>	<b>(7,703,402)</b>	<b>-36%</b>	<b>571,779</b>	<b>4%</b>
Reserve for Future Expenditures	-	-	3,572,785	-	6,338,693	2,765,908	77%	6,338,693	-
<b>Total Expense</b>	<b>9,049,873</b>	<b>11,098,922</b>	<b>24,790,061</b>	<b>18,677,489</b>	<b>19,852,567</b>	<b>(4,937,494)</b>	<b>-20%</b>	<b>6,910,472</b>	
<b>Revenues Less Expenses</b>	<b>14,899,100</b>	<b>15,439,037</b>	<b>-</b>	<b>8,338,694</b>	<b>-</b>				
<b>Full Time Equivalent (FTE)</b>				<i>As Of 03/2025</i>					
FTE - Total	40.8	41.8	42.8	42.8	42.8	0.0			
FTE - Filled	35.8	39.8	38.8	38.8	39.8	1.0			
FTE - Vacant	5.0	2.0	4.0	4.0	3.0	-1.0			



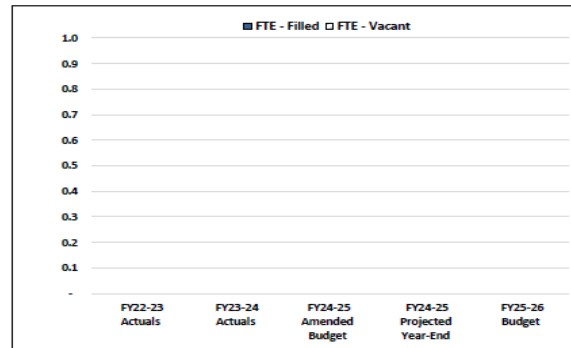
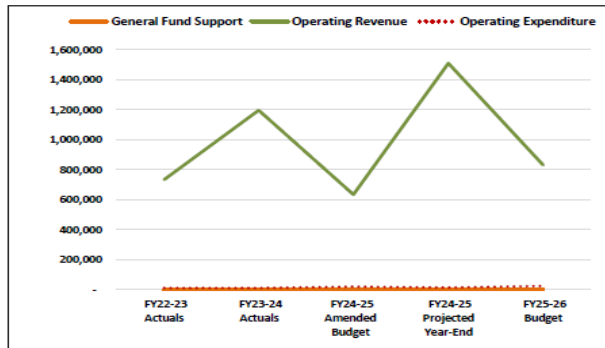
**51-North Clackamas Parks & Rec (NCPRI) / Combined Funds 281, 282, & 283 - NCPRI SDC Fund Zones 1, 2, & 3  
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	10,903,099	11,716,681	12,588,502	13,507,450	10,408,467	(2,180,035)	-17%	(1,633,943)	-14%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts Charges, Fees, License, Permits	766,561	1,319,150	582,400	1,716,000	1,069,000	486,600	84%	(198,237)	-16%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	322,502	603,373	403,000	707,000	411,000	8,000	2%	(133,292)	-24%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>1,089,063</b>	<b>1,922,523</b>	<b>985,400</b>	<b>2,423,000</b>	<b>1,480,000</b>	<b>494,600</b>	<b>50%</b>	<b>(331,529)</b>	<b>-18%</b>
<b>Total Revenue</b>	<b>11,992,162</b>	<b>13,639,205</b>	<b>13,573,902</b>	<b>15,930,450</b>	<b>11,888,467</b>	<b>(1,685,435)</b>	<b>-12%</b>	<b>(1,965,472)</b>	<b>-14%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	20,858	23,571	55,000	37,660	55,000	-	0%	27,637	101%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>20,858</b>	<b>23,571</b>	<b>55,000</b>	<b>37,660</b>	<b>55,000</b>	<b>-</b>	<b>0%</b>	<b>27,637</b>	<b>101%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	254,622	108,184	8,017,205	5,484,323	1,145,569	(6,871,636)	-86%	(803,474)	-41%
Contingency	-	-	1,719,828	-	10,687,898	8,968,070	521%	10,687,898	-
<b>Total Appropriated</b>	<b>275,480</b>	<b>131,755</b>	<b>9,792,033</b>	<b>5,521,983</b>	<b>11,888,467</b>	<b>2,096,434</b>	<b>21%</b>	<b>9,912,061</b>	<b>502%</b>
Reserve for Future Expenditures	-	-	3,781,869	-	-	(3,781,869)	-100%	-	-
<b>Total Expense</b>	<b>275,480</b>	<b>131,755</b>	<b>13,573,902</b>	<b>5,521,983</b>	<b>11,888,467</b>	<b>(1,685,435)</b>	<b>-12%</b>	<b>9,912,061</b>	
<b>Revenues Less Expenses</b>	<b>11,716,681</b>	<b>13,507,450</b>	<b>-</b>	<b>10,408,467</b>	<b>-</b>				
<b>Full Time Equivalent (FTE)</b>				<i>As Of 03/2025</i>					
FTE - Total	-	-	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-	-	-



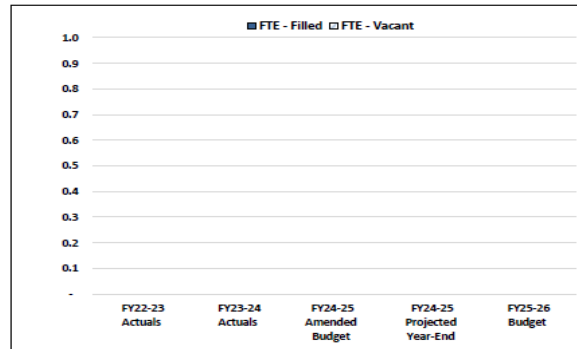
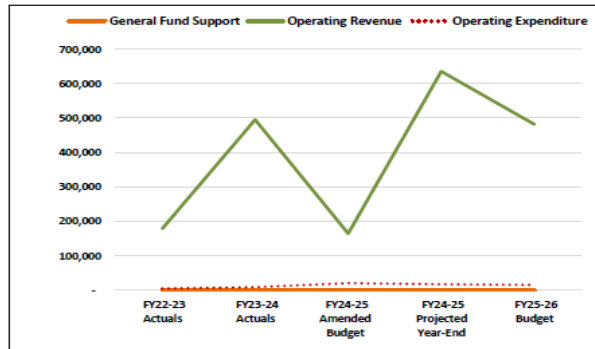
**51-North Clackamas Parks & Rec (NCPR) / 281-NCPRD SDC Fund Zone 1**  
**Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$	%	\$	%
						Variance	Variance	Variance	Variance
<b>Beginning Fund Balance</b>	6,001,917	6,503,137	7,630,649	7,662,414	7,002,051	(628,598)	-8%	279,562	4%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	555,170	855,785	360,160	1,103,000	555,000	194,840	54%	(282,985)	-34%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	177,480	338,470	273,000	404,000	275,000	2,000	1%	(31,650)	-10%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>732,650</b>	<b>1,194,256</b>	<b>633,160</b>	<b>1,507,000</b>	<b>830,000</b>	<b>196,840</b>	<b>31%</b>	<b>(314,635)</b>	<b>-27%</b>
<b>Total Revenue</b>	<b>6,734,567</b>	<b>7,697,392</b>	<b>8,263,809</b>	<b>9,169,414</b>	<b>7,832,051</b>	<b>(431,758)</b>	<b>-5%</b>	<b>(35,074)</b>	<b>0%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	10,943	10,524	20,000	13,560	25,000	5,000	25%	13,324	114%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>10,943</b>	<b>10,524</b>	<b>20,000</b>	<b>13,560</b>	<b>25,000</b>	<b>5,000</b>	<b>25%</b>	<b>13,324</b>	<b>114%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	220,487	24,455	3,727,258	2,153,803	239,358	(3,487,900)	-94%	(560,224)	-70%
Contingency	-	-	1,567,828	-	7,567,693	5,999,865	383%	7,567,693	-
<b>Total Appropriated</b>	<b>231,430</b>	<b>34,979</b>	<b>5,315,086</b>	<b>2,167,363</b>	<b>7,832,051</b>	<b>2,516,965</b>	<b>47%</b>	<b>7,020,794</b>	<b>865%</b>
Reserve for Future Expenditures	-	-	2,948,723	-	-	(2,948,723)	-100%	-	-
<b>Total Expense</b>	<b>231,430</b>	<b>34,979</b>	<b>8,263,809</b>	<b>2,167,363</b>	<b>7,832,051</b>	<b>(431,758)</b>	<b>-5%</b>	<b>7,020,794</b>	
<b>Revenues Less Expenses</b>	<b>6,503,137</b>	<b>7,662,414</b>	<b>-</b>	<b>7,002,051</b>	<b>-</b>				
<b>Full Time Equivalent (FTE)</b>				<i>As Of 03/2025</i>					
FTE - Total	-	-	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-	-	-



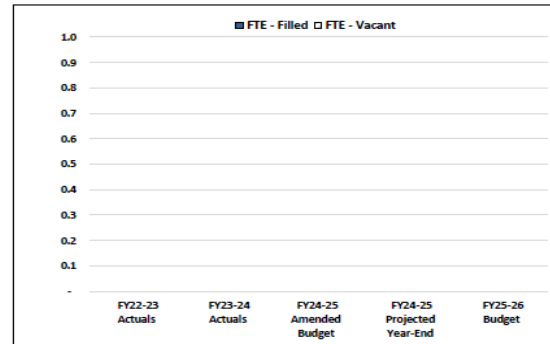
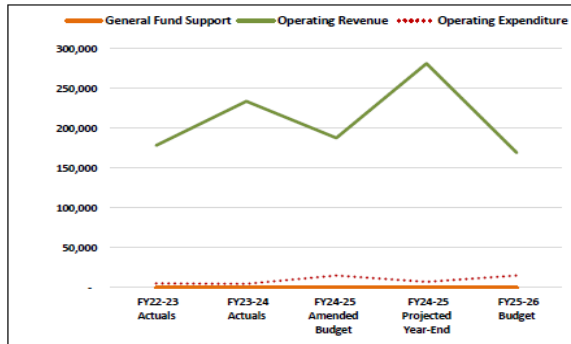
**51-North Clackamas Parks & Rec (NCPR) / 282-NCPRD SDC Fund Zone 2  
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	2,420,725	2,568,204	2,097,596	2,973,193	1,775,220	(322,376)	-15%	(878,821)	-33%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	106,076	363,127	142,680	480,000	410,000	267,320	187%	93,599	30%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	72,289	131,654	22,000	155,000	71,000	49,000	223%	(48,648)	-41%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>178,365</b>	<b>494,780</b>	<b>164,680</b>	<b>635,000</b>	<b>481,000</b>	<b>316,320</b>	<b>192%</b>	<b>44,952</b>	<b>10%</b>
<b>Total Revenue</b>	<b>2,599,090</b>	<b>3,062,985</b>	<b>2,262,276</b>	<b>3,608,193</b>	<b>2,256,220</b>	<b>(6,056)</b>	<b>0%</b>	<b>(833,869)</b>	<b>-27%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	4,946	8,405	20,000	17,000	15,000	(5,000)	-25%	4,883	48%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4,946</b>	<b>8,405</b>	<b>20,000</b>	<b>17,000</b>	<b>15,000</b>	<b>(5,000)</b>	<b>-25%</b>	<b>4,883</b>	<b>48%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	25,939	81,387	1,998,634	1,815,973	615,924	(1,382,710)	-69%	(25,176)	-4%
Contingency	-	-	152,000	-	1,625,296	1,473,296	969%	1,625,296	-
<b>Total Appropriated</b>	<b>30,885</b>	<b>89,792</b>	<b>2,170,634</b>	<b>1,832,973</b>	<b>2,256,220</b>	<b>85,586</b>	<b>4%</b>	<b>1,605,003</b>	<b>246%</b>
Reserve for Future Expenditures	-	-	91,642	-	-	(91,642)	-100%	-	-
<b>Total Expense</b>	<b>30,885</b>	<b>89,792</b>	<b>2,262,276</b>	<b>1,832,973</b>	<b>2,256,220</b>	<b>(6,056)</b>	<b>0%</b>	<b>1,605,003</b>	
<b>Revenues Less Expenses</b>	<b>2,568,204</b>	<b>2,973,193</b>	<b>-</b>	<b>1,775,220</b>	<b>-</b>				
<b>Full Time Equivalent (FTE)</b>	<i>As Of 03/2025</i>								
FTE - Total	-	-	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-	-	-



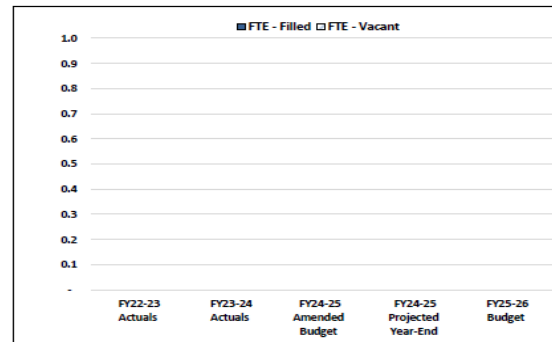
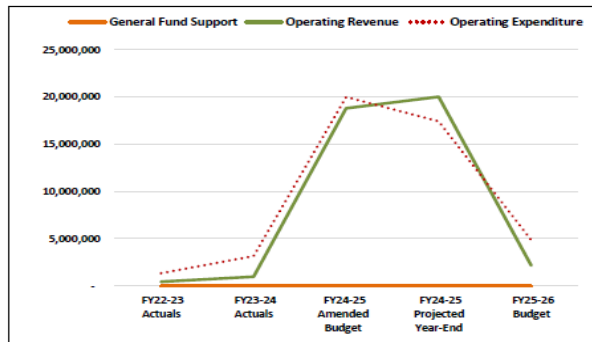
**51-North Clackamas Parks & Rec (NCP) / 283-NCPRD SDC Fund Zone 3**  
**Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$	%	\$	%
						Variance	Variance	Variance	Variance
<b>Beginning Fund Balance</b>	2,480,457	2,645,340	2,860,257	2,871,843	1,631,196	(1,229,061)	-43%	(1,034,684)	-39%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	105,316	100,238	79,560	133,000	104,000	24,440	31%	(8,851)	-8%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	72,732	133,249	108,000	148,000	65,000	(43,000)	-40%	(52,994)	-45%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>178,048</b>	<b>233,487</b>	<b>187,560</b>	<b>281,000</b>	<b>169,000</b>	<b>(18,560)</b>	<b>-10%</b>	<b>(61,845)</b>	<b>-27%</b>
<b>Total Revenue</b>	<b>2,658,505</b>	<b>2,878,827</b>	<b>3,047,817</b>	<b>3,152,843</b>	<b>1,800,196</b>	<b>(1,247,621)</b>	<b>-41%</b>	<b>(1,096,529)</b>	<b>-38%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	4,969	4,642	15,000	7,100	15,000	-	0%	9,430	169%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4,969</b>	<b>4,642</b>	<b>15,000</b>	<b>7,100</b>	<b>15,000</b>	<b>-</b>	<b>0%</b>	<b>9,430</b>	<b>169%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	8,196	2,342	2,291,313	1,514,547	290,287	(2,001,026)	-87%	(218,075)	-43%
Contingency	-	-	-	-	1,494,909	1,494,909	-	1,494,909	-
<b>Total Appropriated</b>	<b>13,165</b>	<b>6,984</b>	<b>2,306,313</b>	<b>1,521,647</b>	<b>1,800,196</b>	<b>(506,117)</b>	<b>-22%</b>	<b>1,286,264</b>	<b>250%</b>
Reserve for Future Expenditures	-	-	741,504	-	-	(741,504)	-100%	-	-
<b>Total Expense</b>	<b>13,165</b>	<b>6,984</b>	<b>3,047,817</b>	<b>1,521,647</b>	<b>1,800,196</b>	<b>(1,247,621)</b>	<b>-41%</b>	<b>1,286,264</b>	
<b>Revenues Less Expenses</b>	<b>2,645,340</b>	<b>2,871,843</b>	<b>-</b>	<b>1,631,196</b>	<b>-</b>				
<b>Full Time Equivalent (FTE)</b>				<i>As Of 03/2025</i>					
FTE - Total	-	-	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-	-	-



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

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget to Budget:		Budget to 3-Year Average:	
						\$	%	\$	%
<b>Beginning Fund Balance</b>	7,482,279	6,580,855	4,335,982	4,398,885	6,997,671	2,661,689	61%	843,665	14%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	159,255	2,900,373	1,611,118	887,000	(2,013,373)	-69%	296,876	50%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	209,439	292,670	470,000	6,129,502	279,000	(191,000)	-41%	(1,931,537)	-87%
Other Interfund Transfers	234,284	514,586	15,411,175	12,255,519	1,010,500	(14,400,675)	-93%	(3,324,296)	-77%
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>443,723</b>	<b>966,511</b>	<b>18,781,548</b>	<b>19,996,139</b>	<b>2,176,500</b>	<b>(16,605,048)</b>	<b>-88%</b>	<b>(4,958,958)</b>	<b>-69%</b>
<b>Total Revenue</b>	<b>7,926,002</b>	<b>7,547,366</b>	<b>23,117,530</b>	<b>24,395,024</b>	<b>9,174,171</b>	<b>(13,943,359)</b>	<b>-60%</b>	<b>(4,115,293)</b>	<b>-31%</b>
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	21,741	7,516	44,100	34,600	14,000	(30,100)	-68%	(7,286)	-34%
Capital Outlay	1,323,406	3,140,965	19,928,089	17,362,753	4,841,000	(15,087,089)	-76%	(2,434,708)	-33%
<b>Operating Expenditure</b>	<b>1,345,147</b>	<b>3,148,481</b>	<b>19,972,189</b>	<b>17,397,353</b>	<b>4,855,000</b>	<b>(15,117,189)</b>	<b>-76%</b>	<b>(2,441,994)</b>	<b>-33%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	1,095,162	-	2,804,611	1,709,449	156%	2,804,611	-
<b>Total Appropriated</b>	<b>1,345,147</b>	<b>3,148,481</b>	<b>21,067,351</b>	<b>17,397,353</b>	<b>7,659,611</b>	<b>(13,407,740)</b>	<b>-64%</b>	<b>362,617</b>	<b>5%</b>
Reserve for Future Expenditures	-	-	2,050,179	-	1,514,560	(535,619)	-26%	1,514,560	-
<b>Total Expense</b>	<b>1,345,147</b>	<b>3,148,481</b>	<b>23,117,530</b>	<b>17,397,353</b>	<b>9,174,171</b>	<b>(13,943,359)</b>	<b>-60%</b>	<b>1,877,177</b>	
<b>Revenues Less Expenses</b>	<b>6,580,855</b>	<b>4,398,885</b>	<b>-</b>	<b>6,997,671</b>	<b>-</b>				
<u>Full Time Equivalent (FTE)</u>				<i>As Of 03/2025</i>					
FTE - Total	-	-	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-	-	-





# FY25-26 Looking Ahead

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## CHALLENGES

- Revenues have not kept pace with inflation; 1990 tax rate of \$0.54/\$1,000 AV has been the same since the creation of the district.
- Operational costs increasing approx. 15% annually.
- System Development Charges to fund new development have not kept pace with inflation.
- Aging infrastructure requires reinvestment.
- Insufficient funding requires elimination of some community programs and reduction of staff capacity to serve community.

## OPPORTUNITIES

- NCPRD remains debt-free.
- 20-Year System Plan to guide investments, will be completed Summer 2025 – first since 2004.
- Concord campus grand opening Fall 2025 with park, playground, and renovated community center.
- Sale of Wichita and Clackamas properties generated \$5.8 million for reinvestment.
- Budget reductions extends financial health of district.