



PROPOSED BUDGET

FISCAL YEAR 2026 | 2027



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

NCPRD is a component unit of Clackamas County, Oregon

NORTH CLACKAMAS PARKS & RECREATION DISTRICT

A Service District of Clackamas County

FISCAL YEAR 2026-2027 BUDGET

BUDGET COMMITTEE

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

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

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BUDGET PRESENTATION AWARD

For the fourth 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, 2025. 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 26-27 budget document will be submitted to GFOA to determine its eligibility for the award in 2026.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**North Clackamas Parks and Recreation District
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For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

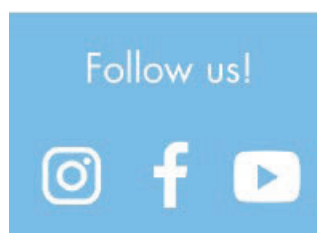
Executive Director

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TABLE OF CONTENTS

INTRODUCTION	8
Budget Message	10
Budget Overview	16
ABOUT THE DISTRICT	28
Organizational Information	30
Statistics	31
Department Milestones.....	32
Department Organization.....	33
Organizational Chart.....	35
Long Range Strategic and Financial Plan.....	36
GUIDE TO THE BUDGET	42
Financial Structure.....	44
Financial Policies.....	50
NCPRD GENERAL FUND	54
NCPRD General Fund Overview	56
NCPRD Administration.....	62
Marketing and Communication	68
Recreation	72
Aquatics.....	76
Sports	82
Social Services	86
Nutrition	90
Transportation.....	94
Parks and Facility Maintenance	96
Trails and Natural Areas	102
Planning.....	106
SYSTEM DEVELOPMENT CHARGE FUNDS	110
SDC Funds Overview.....	112
SDC Zone 1 – City of Milwaukie	116

SDC Zone 1 - UGMA.....	118
SDC Zone 2	120
SDC Zone 3	122
CAPITAL PROJECTS FUND	124
Capital Projects Fund Overview.....	126
Capital Improvement Projects.....	130
Capital Improvement Project Details.....	134
Capital Repair and Replacement	140
Capital Repair and Replacement Items.....	142
DEBT FUND	146
Debt Service Fund Overview.....	148
APPENDIX	150
A. Summary of Staffing By Program.....	152
B. Glossary	153
C. Acronyms.....	160
D. Language Translation Services.....	161





INTRODUCTION



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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Budget Message

Fiscal Year 2026-2027

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) 2026-2027, beginning July 1, 2026, is \$42,411,530. 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 26-27 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 Concord Community Center.
- 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 \$7.8 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 40.99 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 operates and maintains three facilities: North Clackamas Aquatic Park, Milwaukie Community Center, and Concord Community Center. Construction of the Concord Community Center and Park were finished 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 nutritional 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, and seasonal celebrations. In addition, NCPRD hosts special events, including park groundbreaking 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.

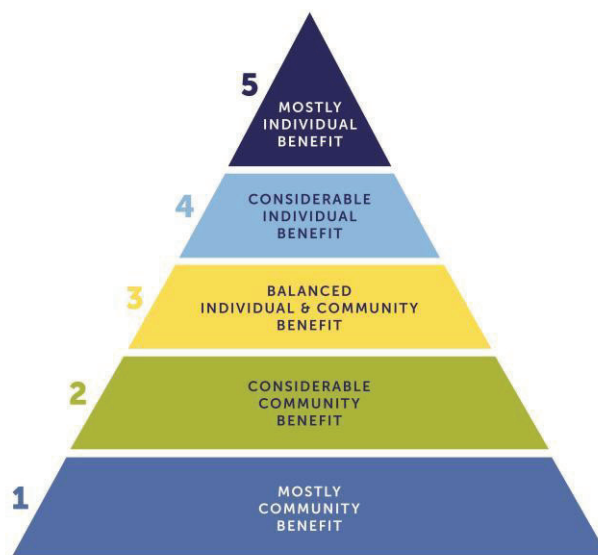


Figure 1. Cost Recovery Pyramid

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.

FISCAL PLANNING

The budget for FY 26-27 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.

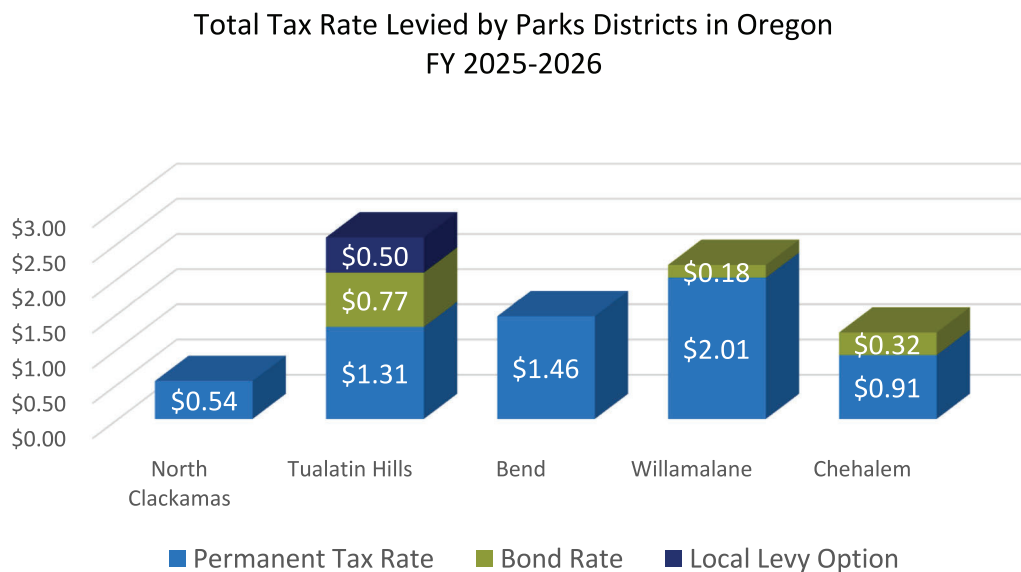


Figure 2. Total Tax Rate Levied by Parks Districts in Oregon FY 25-26

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 has been limited.

NCPRD staff coordinated with The Intertwine Alliance, a regional trails and open space non-profit, who introduced the District to The Trust for Public Land (TPL). In January 2026, the NCPRD Board authorized technical assistance from TPL including a feasibility study of funding options, a public opinion poll, and an implementation strategy for a potential parks and recreation public financing measure.

SYSTEM PLAN

On October 29, 2025, the Board unanimously adopted a new comprehensive 2025 System Plan for the District. This Plan charts the course for the next 20 years, providing guidance on how and where to invest limited District resources. Informed by extensive community engagement efforts and rigorous data analysis, the Plan refines the long-term vision for the District and connects that vision to specific goals, strategies, and actions to guide investments across parks, trails, recreation, and programming services.

DISTRICT CHALLENGES

Financial Forecast

The most significant financial challenge facing the District is that the cost of operations is outpacing revenues. Although this imbalance has been developing for several years, recent historic inflation has accelerated it. Current conservative forecasts show that within approximately five years, the NCPRD General Fund will not be able to support ongoing operations without additional revenue or reductions in programs and services. To maintain a structurally sound budget and extend available resources, the District implemented substantial budget reductions beginning in FY 24-25 and continuing into FY 25-26. In the third year of these reductions, the District has identified additional program and service reductions while preserving programs and services most closely aligned with NCPRD's mission. Even with these efforts, further reductions will likely be required in future fiscal years on an ongoing basis until new operational revenue is secured.

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. In addition, the District will continue efforts

to secure grant funding for capital improvements and donations from private partners for operations of services and programs.

Milwaukie Bay Park

In FY 22-23, this project was placed on hold by the Board pending the resolution of litigation initiated by the city of Milwaukie regarding its potential withdrawal from the District. In 2025, City and District staff worked toward mutually beneficial Intergovernmental Agreements (IGAs) related to the development and maintenance of City assets, including Milwaukie Bay Park. A portion of project funding has been retained in the proposed budget should an agreement be reached in FY 26-27. Additional funding will be required to complete the design drawings, which are currently 50% complete, and construct the park.

CURRENT FISCAL YEAR HIGHLIGHTS

- Awarded Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officers Association for FY 24-25 annual comprehensive report (32nd year)
- Completed construction and celebrated the grand opening of the Concord Park and Community Center, welcoming over 2,000 community members, public officials, and project partners
- Replaced the Aquatic Park's 30-year-old roof to eliminate leaks and significantly improve thermal efficiency
- Increased participation in the Sideout Volleyball program by 17%, contributing to an overall enrollment increase of more than 81% since the program's launch in 2014.
- Secured a \$320,000 donation from the Milwaukie Community Center Foundation to support older adult services including the Meals on Wheels program and a fifth day of service at the Center
- Secured donation from the Heart of the Community Campaign to support recreation at the Concord Community Center
- Mobilized more than 300 volunteers to deliver 75,000 meals to eligible community members through the Meals on Wheels program
- Secured \$1.9 million in grant funding for park construction at the Oregon City School District Jennings Lodge property
- Finalized Intergovernmental Agreement with Clackamas County for maintenance of campus common areas shared by the Concord Park and Community Center and Oak Lodge Library
- Adopted 20-year System Plan for District investments to deliver needs and wants of community—first since 2004
- Partnered with Trust for Public Land to identify a funding strategy for long-term financial stability and sustainability
- Created a 10-year emerald ash borer (EAB) management plan providing clear strategies for treatment, phased implementation, and long-term resource planning

Thank you to NCPRD staff and to the District Advisory Committee for their contributions to the FY 26-27 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,

A handwritten signature in blue ink that reads "Gary Schmidt". The signature is fluid and cursive, with the first name "Gary" being more prominent than the last name "Schmidt".

Gary Schmidt
District Administrator, NCPRD
County Administrator, Clackamas County

A handwritten signature in black ink that reads "Kia Selley". The signature is cursive and includes a stylized initial "K" followed by the name "Selley".

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) 26-27.

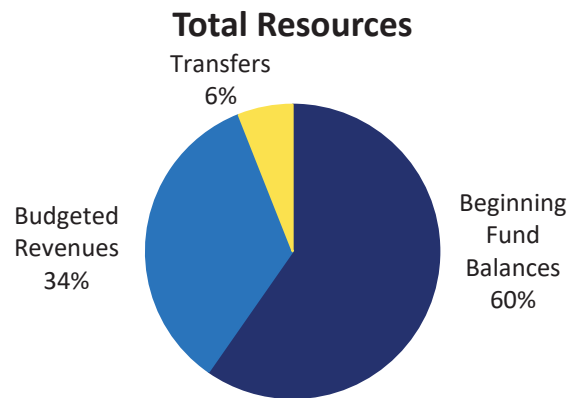
In accordance with Oregon State Budget Law, NCPRD’s total FY 26-27 budget is balanced overall and in each fund. A balanced budget is achieved when “resources,” which consist of revenues combined with other financing sources, interfund transfers in, and beginning fund balances, are equal to “requirements,” which consist of planned expenditures, contingencies, interfund transfers out, and reserves.

BUDGET SUMMARY

FY 26-27 Total Resources \$42,411,530

Total District resources include budgeted current revenues of approximately \$42.4 million. Resources include budgeted revenues of \$14.6 million, beginning fund balances of \$25.3 million, and interfund transfers-in of \$2.5 million.

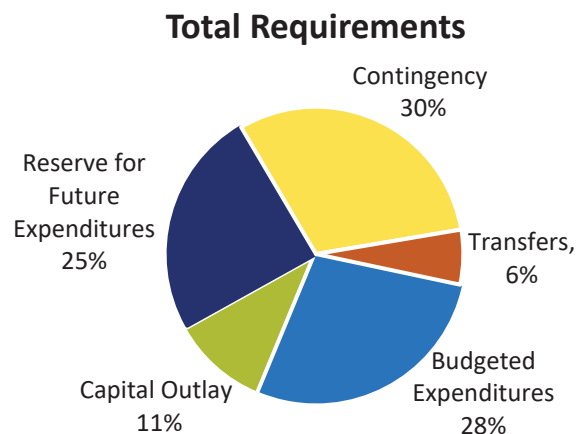
Resources	Amount
Beginning Fund Balance	25,316,390
Budgeted Revenues	14,552,276
Interfund Transfers In	2,542,864
TOTAL	\$42,411,530



FY 26-27 Total Requirements \$42,411,530

Total District requirements for FY 26-27 are budgeted at approximately \$42.4 million. Requirements include budgeted expenditures of \$11.8 million, capital outlay of \$4.5 million, special payments, reserves for future expenditures of \$10.4 million, contingency of \$13.1 million, and interfund transfers-out of \$2.5 million.

Requirements	Amount
Budgeted Expenditures	11,835,140
Capital Outlay	4,528,500
Special Payments	2,000
Reserve for Future Expenditures	10,430,904
Contingency	13,072,122
Interfund Transfers - Out	2,542,864
TOTAL	\$42,411,530



BUDGET SUMMARY – ALL FUNDS

RESOURCES	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Beginning Fund Balance	33,196,636	33,345,372	25,769,580	27,576,634	25,316,390
Revenues					
Taxes	7,087,992	7,322,188	7,570,000	7,570,000	7,800,000
Federal, State, local, All Other Gifts and Donations	665,152	910,676	1,130,700	1,916,685	1,517,186
Charges, Fees, Licenses, Permits, Fines, Assessments	4,116,982	4,339,337	3,955,733	3,759,045	3,411,350
All Other Revenue Resources	2,125,203	8,336,854	1,427,725	1,651,804	1,823,740
Other Interfund Transfers	532,565	10,341,784	2,964,427	2,723,800	2,542,864
Sub-total - Revenues	14,527,894	31,250,839	17,048,588	17,621,334	15,240,230
TOTAL RESOURCES	47,724,529	64,596,211	42,818,168	45,197,968	42,411,530
	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
REQUIREMENTS					
Operating Expenditures					
Materials and Services*	10,705,628	11,060,575	11,769,583	11,332,872	11,835,140
Capital Outlay	3,140,965	15,617,217	6,674,106	5,824,906	4,528,500
Special Payments	-	-	-	-	2,000
Transfers	532,565	10,341,784	2,965,427	2,723,800	2,542,864
Reserve For Future Expenditures	-	-	7,725,901	-	10,430,904
Contingency	-	-	13,684,151	-	13,072,122
Ending Fund Balance	33,345,370	27,576,635	-	25,316,390	-
TOTAL REQUIREMENTS	14,379,158	37,019,576	42,818,168	19,881,578	42,411,530

**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 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
NCPRD General Fund						
NCPRD Administration						
Administration	\$ 22,902,458	\$ 23,703,617	\$ 16,259,196	\$ 17,209,732	\$ -	\$ -
Programs and Community Centers						
Recreation	364,536	324,132	450,000	468,000	-	-
Aquatic Park	1,511,923	1,379,869	1,430,500	1,374,500	-	-
Sports	806,507	604,052	665,000	595,000	-	-
Older Adult Services						
Social Services	74,882	88,962	68,800	109,950	-	-
Nutrition	537,570	585,193	745,068	741,000	-	-
Transportation	72,005	88,807	39,925	-	-	-
Parks, Trails, and Natural Areas						
Parks and Facility Maintenance	168,622	11,431	38,366	51,020	-	-
Natural Areas	81,980	86,303	80,000	90,000	-	-
Planning and Development						
Planning	17,476	17,546	145,569	177,250	-	-
Total	26,537,960	26,889,911	19,922,424	20,816,452	-	-
SDC Fund Zone 1						
Total	7,697,393	9,098,430	7,832,051	8,110,326	-	-
SDC Fund Zone 2						
Total	3,062,986	3,507,596	2,256,220	2,321,915	-	-
SDC Fund Zone 3						
Total	2,878,827	3,162,059	1,800,196	1,733,292	-	-
Capital Projects Fund						
Capital Improvement Projects	4,167,334	18,723,786	8,181,312	7,771,008	-	-
Capital Repair and Replacement	3,380,032	3,214,431	2,825,965	1,658,537	-	-
Total	7,547,366	21,938,217	11,007,277	9,429,545	-	-
Total Revenue	\$ 47,724,532	\$ 64,596,213	\$ 42,818,168	\$ 42,411,530	\$ -	\$ -

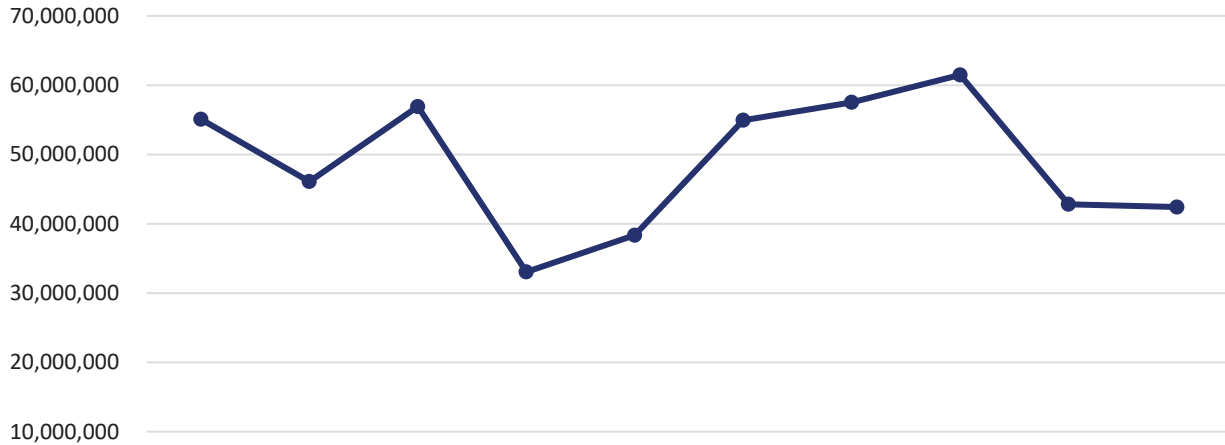
DISTRICT EXPENSE SUMMARY BY PROGRAM

Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
NCPRD General Fund						
NCPRD Administration						
Administration	\$ 608,287	\$ 8,765,810	\$ 9,454,380	\$ 10,254,435	\$ -	\$ -
Marketing and Communication	626,693	507,513	530,057	491,135	-	-
Programs and Community Centers						
Recreation	1,100,396	1,038,169	1,247,401	1,304,035	-	-
Aquatic Park	1,955,852	1,804,299	2,073,304	2,177,435	-	-
Sports	1,490,517	1,300,011	1,339,569	1,386,425	-	-
Older Adult Services						
Social Services	577,569	459,494	519,973	515,345	-	-
Nutrition	794,554	709,154	789,613	850,085	-	-
Transportation	180,289	176,937	95,451	-	-	-
Parks, Trails, and Natural Areas						
Parks and Facility Maintenance	2,669,669	2,512,784	3,033,839	2,911,407	-	-
Natural Areas	358,393	284,813	353,064	424,715	-	-
Planning and Development						
Planning	736,703	428,268	485,773	501,435	-	-
Total	11,098,922	17,987,252	19,922,424	20,816,452	-	-
SDC Fund Zone 1						
Total	34,979	1,382,325	7,832,051	8,110,326	-	-
SDC Fund Zone 2						
Total	89,792	1,113,457	2,256,220	2,321,915	-	-
SDC Fund Zone 3						
Total	6,984	943,468	1,800,196	1,733,292	-	-
Capital Projects Fund						
Capital Improvement Projects	2,795,634	15,346,147	8,181,312	7,771,008	-	-
Capital Repair and Replacement	352,847	279,094	2,825,965	1,658,537	-	-
Total	3,148,481	15,625,241	11,007,277	9,429,545	-	-
Total Revenue	\$ 14,379,158	\$ 37,051,743	\$ 42,818,168	\$ 42,411,530	\$ -	\$ -

TOTAL BUDGET

The total department budget for FY 26-27 is approximately \$42.4 million, a 1% decrease from the FY 25-26 budget of \$42.8 million. The slight reduction reflects the diligent efforts of staff to sustain prior-year budget reductions, control costs, and maintain fiscally sustainable operations.

N CPRD Budget Trend



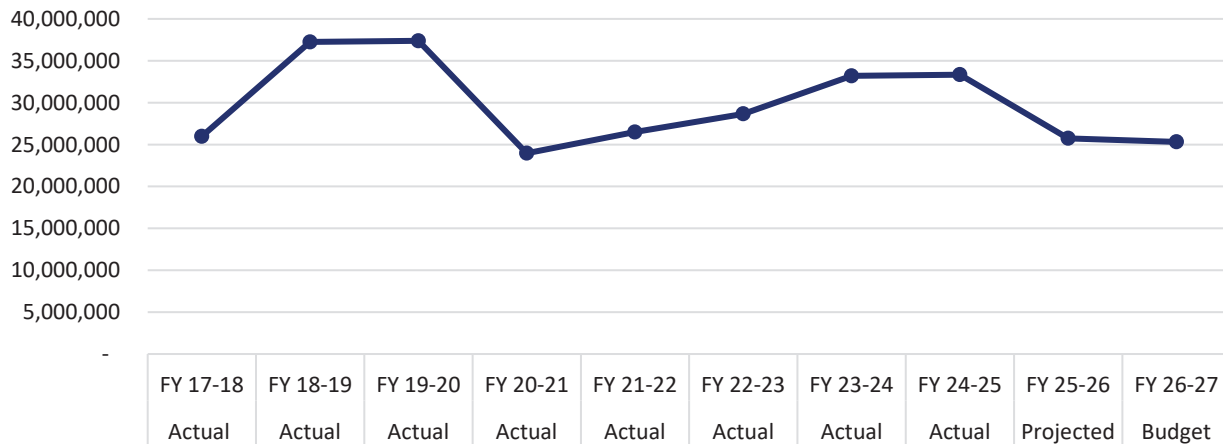
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Budget

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.

N CPRD has five funds: the N CPRD 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 N CPRD 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 results from revenues exceeding expenses. The projected decrease in fund balance between FY 24-25 and FY 25-26 is attributed to significant capital project expenses, including renovations to the Concord Park and Community Center. For FY 26-27, the use of General Fund beginning fund balance has been eliminated, however, it will be utilized in the Capital Fund and System Development Charge funds.

Combined Beginning Fund Balance



The table below shows the aggregate totals for all funds FY 23-24 through FY 24-25 actuals, projected FY 25-26, and the FY 26-27 budget.

	Actual FY 23-24	Actual FY 24-25	Projected FY 25-26	Budget FY 26-27
Beginning Fund Balance	\$ 33,196,636	\$ 33,345,372	\$ 27,576,634	\$ 25,316,390
Ending Fund Balances	\$ 33,345,370	\$ 27,576,635	\$ 25,316,390	\$ 23,503,026
Increase/Decrease	\$ 148,734	\$ (5,768,737)	\$ (2,260,244)	\$ (1,813,364)

The Actual FY 24-25 decrease in fund balance is due to significant capital project expenses.

REVENUE HIGHLIGHTS

Budgeted Revenues - \$14,552,276

NCPRD’s primary revenue source is property taxes, which account for 54% of the approximately \$14.6 million in budgeted revenue for FY 26-27. Additional revenue sources include charges for services, grants, System Development Charges (SDCs), and investment interest.

Overall, budgeted revenues are projected to increase by 3% when compared to FY 25-26. Property taxes are expected to increase for the FY 26-27 budget year, with collection rates consistently near 95% in recent years, it is estimated to generate \$7.8 million in revenue.

Grants and donations are budgeted at \$1.5 million reflecting a 34% increase. Charges for services are projected at \$3.4 million, a 14% decrease from the prior year. These revenues derive from program fees and SDCs. In February, the Board approved an increase in chargeable program fees to be effective July 2026.

Since recovering from the COVID-19 pandemic, SDC collections have steadily increased. However, SDC revenue is projected at \$693,000 for FY 26-27, representing a 34% decrease compared to the FY 25-26 budget.

EXPENDITURE HIGHLIGHTS

Budgeted Requirements - \$16,363,640

NCPRD's budgeted expenditures for FY 26-27, which include materials and services as well as capital outlay, are expected to decrease by 11% from \$18.4 million to \$16.3 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 26-27, expenses related to contracted employees are projected to increase by 4%, as a result of cost of living adjustments (COLA) and merit increases. In contrast, County-allocated charges within materials and services are increasing by 13% to \$884,296.

Capital outlay costs are budgeted to decrease by 32%, from \$6.7 million to \$4.5 million. Major projects to be completed in FY 26-27 include park at Jennings Lodge campus and park at Justice property. Priorities for FY 26-27 include the SDC Methodology and the Trails Network Plan. Capital outlay costs for the Milwaukie Bay Park project are not included in the budget, as the project is currently on hold pending agreement on updated IGAs between NCPRD and the City of Milwaukie.

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 26-27 equate to \$2.5 million, representing a 14% decrease from the prior year's budgeted transfer of \$3 million. The FY 25-26 transfers supported capital projects, such as the Concord park and Community Center, from the NCPRD General Fund and SDC Funds. In FY 26-27, 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.

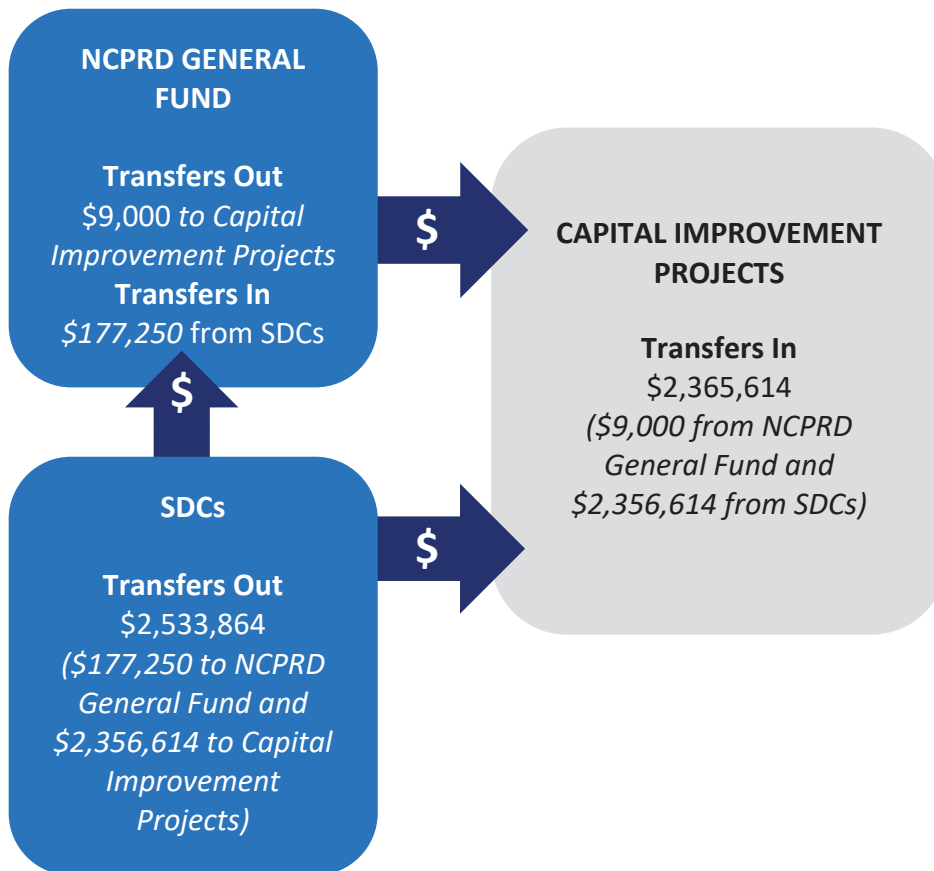
NCPRD General Fund resources are transferred to the Capital Projects Fund for capital improvement projects after expenditures have occurred. NCPRD General Funds are used to cover project costs that are not covered by SDCs, grants, or other resources.

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	\$851,614	\$18,970	\$-
Park at Justice Property	1,475,000	60,140	-
Park at 70 th and Monroe	-	38,980	-
SDC Methodology	30,000	59,160	-
Trails Network Plan	-	-	9,000
TOTAL	\$2,356,614	\$177,250	\$9,000

TRANSFER PROCESS FLOW



RESERVE FOR FUTURE EXPENDITURES

In FY 26-27, 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 \$10.4 million; \$7 million is allocated to the NCPRD General Fund reserves, \$2.5 million in the System Development Charge (SDC) Funds, and \$916,045 is designated for the Capital Projects Fund.

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 Budgeting \$2,000 in this category should expenditures arise in FY 26-27.

CONTINGENCIES

Contingencies funds set aside to address unforeseen circumstances that may arise during the year. The FY 26-27 budget includes approximately \$13.1 million in contingencies, representing about 31% of total budgeted expenditures. The NCPRD General Fund is budgeting \$2 million in contingency, which is roughly 17% of the budget. The three SDC Funds are budgeting a combined total of \$17.1 million, and the Capital Projects Fund is budgeting a total of \$4 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 26-27 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 \$7.8 million for FY 26-27.

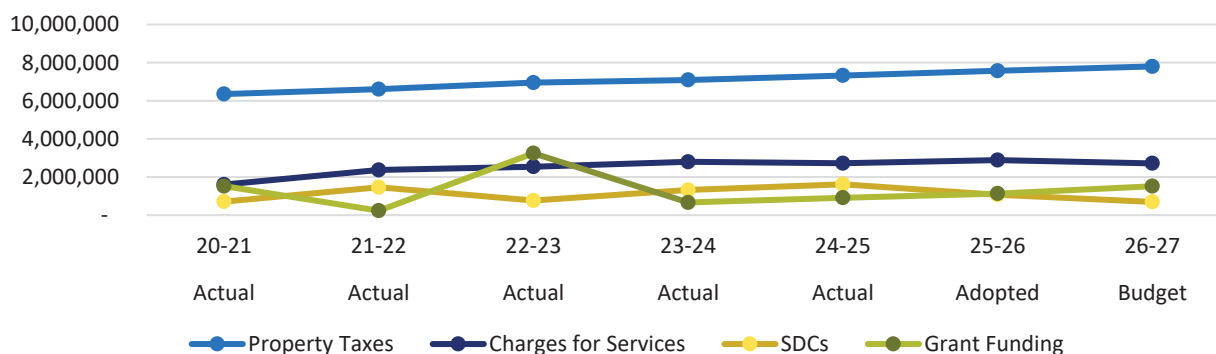
NCPRD's charges for services have remained relatively steady since FY 21-22. Revenue declined in FY 20-21 during the COVID-19 pandemic. The revenue increase beginning in FY 21-22, shown in the "Revenue Trends" chart, reflects the limited in-person and virtual programming offerings. The FY 26-27 projected revenue includes a decrease of 14% in charges for services, as a result of budget reduction strategies that include a reduction in programming.

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 26-27. While the updated methodology is under development, the FY 26-27 budget assumes the existing policy with multiple SDC zones. NCPRD anticipates \$693,000 in SDC revenue, a 35% decrease from the prior year, due to economic fluctuations that create uncertainty.

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 Concord Park and Community Center. The FY 26-27 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.

Revenue Trends



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 and Concord Community Centers, 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 made 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 FY 25-26 budget maintained the FTE count at 42.79. As part of the District's budget reduction strategy, personnel expenses were reduced. Although the FTE count stayed the same at 42.79 FTE, the District only budgeted to fill 37.99 FTE. The budget included a delay in hiring a few vacant positions and the elimination of funding for five positions.

The FY 26-27 budget formally eliminates two positions that were reduced in the prior fiscal year, one Building Maintenance Specialist and one Case Manager position. While the total authorized staffing level is 40.99 FTE, NCPRD is budgeting to fill only 37.99 FTE.

The allocation of FTEs by program for the last four fiscal years and the FY 26-27 budget is detailed below:

Program	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Budget FY 26-27
NCPRD General Fund					
Administration	0.00	0.00	5.00	5.00	5.00
Marketing and Communication	1.30	2.30	2.00	2.00	2.00
Recreation	4.35	5.22	4.76	4.76	5.45
Aquatic Park	6.83	7.78	6.93	6.93	6.94
Sports	4.09	4.14	3.48	3.48	2.98
Social Services	3.91	3.12	2.79	2.79	1.99
Nutrition	1.99	2.90	2.49	2.49	2.58
Transportation	0.42	0.33	0.29	0.29	0.00
Parks and Facility Maintenance	10.20	10.45	9.05	11.05	9.05
Natural Areas	2.35	2.30	2.00	1.00	2.00
Planning	3.35	3.25	3.00	3.00	3.00
Total NCPRD General Fund FTE	38.79	41.79	41.79	42.79	40.99

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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 connections to nature and play, now and for the future.

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 \$7.8 million in the coming fiscal year.

NCPRD contracts with the county for 40.99 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 the recently renovated Concord Community Center.

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 groundbreaking, 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
35 DEVELOPED PARKS
& NATURAL AREA
6.5 MILES OF TRAILS
2 COMMUNITY CENTERS & 1
RECREATION FACILITY

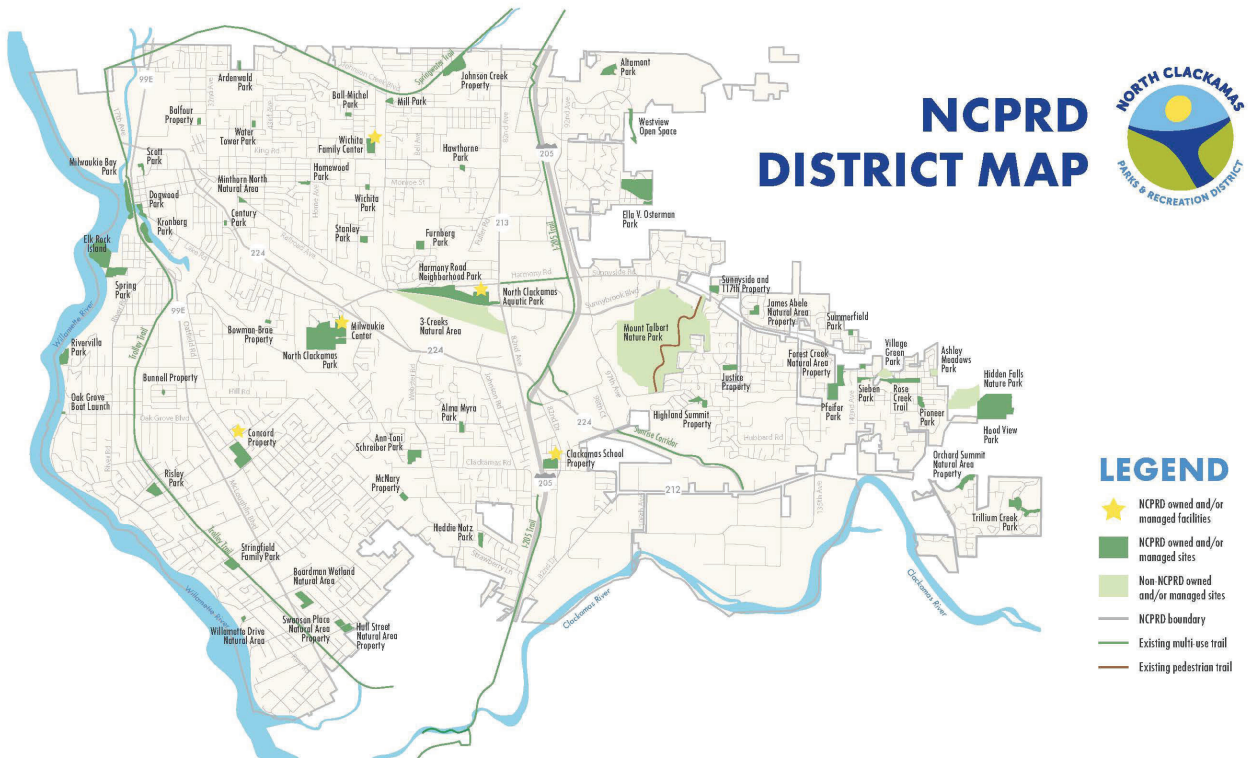
OPERATING STATISTICS



167,414 AQUATIC PARK VISITORS
14,758 SPORTS AND RECREATION
PROGRAM PARTICIPANTS
8,445 SPECIAL EVENT PARTICIPANTS
8,971 NATIVE PLANTS PLANTED
70,780 NUTRITION PROGRAM MEALS
SERVED

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:** 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:** Boardman Wetlands Nature Park 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
- **2024:** Sold Wichita and Clackamas properties
- **2025:** Launched new NCPRD.org website
- **2025:** Acquired 70th and Monroe Property for future park development
- **2025:** Concord Park and Community Center opens
- **2025:** System Plan approved by the NCPRD Board

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. FTEs are allocated by program based on program needs and organizational objectives for the upcoming fiscal year.

While the FY 26-27 budget is being proposed with 40.99 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.

PROGRAMS AND COMMUNITY CENTERS | 15.37 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.

The 15.37 FTE count includes one vacant position that is not budgeted to be filled in FY 26-27.

OLDER ADULT SERVICES | 4.57 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.

PARKS, TRAILS, AND NATURAL AREAS | 11.05 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.

The 11.05 FTE count includes one vacant position that is not budgeted to be filled in FY 26-27.

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.

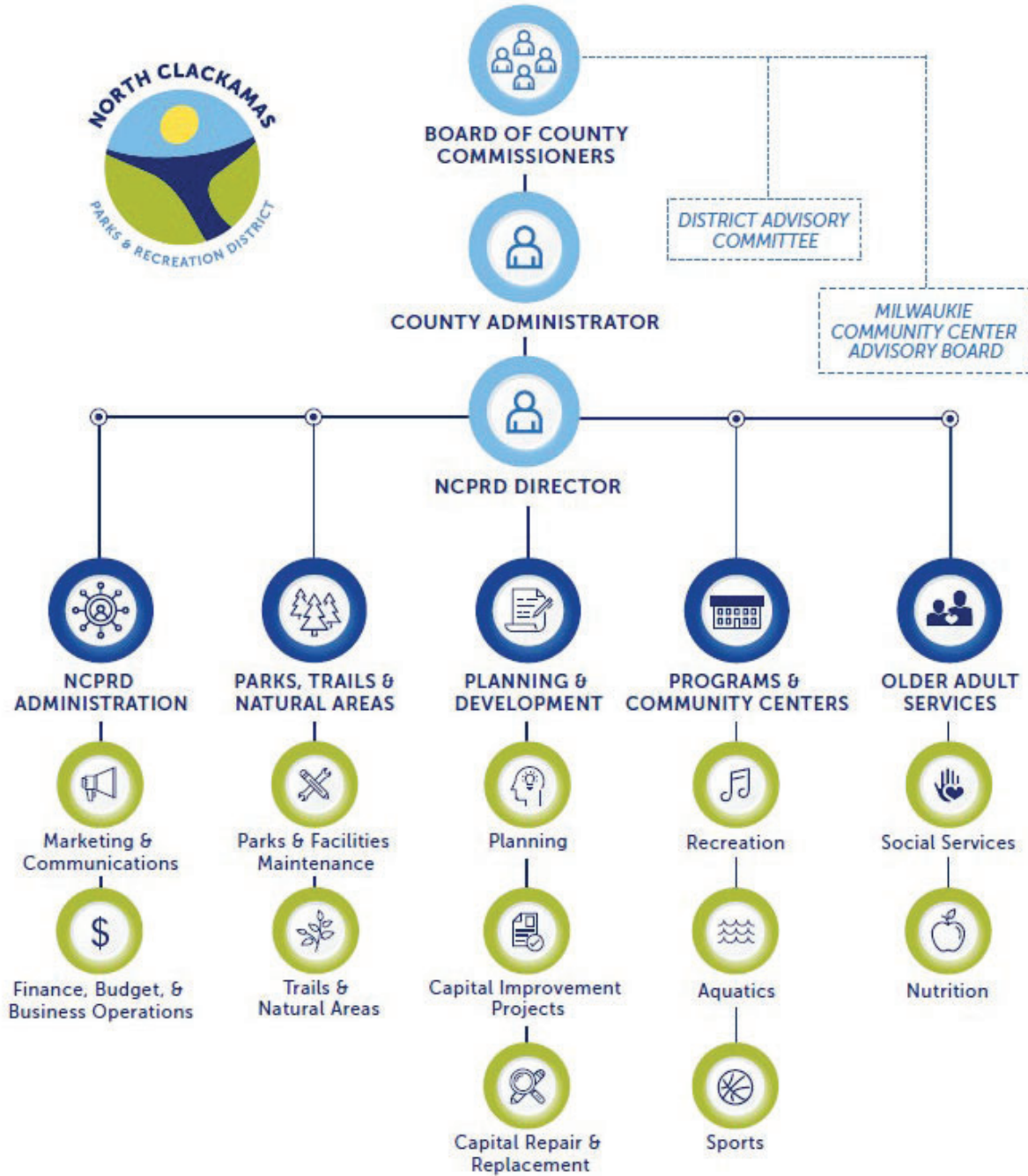
The Planning and Development line of business coordinates and manages the acquisition of property and the planning and development of parks, trails, recreational facilities, and asset repair and replacement. The Asset Development program is funded by SDCs (System Development Charges), grants, and the 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.

The 3.00 FTE count includes one vacant position that is not budgeted to be filled in FY 26-27.

The organizational chart on the following page illustrates the staff allocation among the divisional workgroups for FY 26-27.

ORGANIZATIONAL CHART

FY 2026-2027



LONG RANGE STRATEGIC AND FINANCIAL PLAN

2025 SYSTEM PLAN

In FY 24-25, NCPRD launched the preparation of a 20-year System Plan to guide district investments. On October 29, 2025, the NCPRD Board of Directors unanimously adopted a new comprehensive 2025 System Plan for the district. This new System Plan charts the course for the next 20 years, providing guidance and direction on the future of parks and recreation within NCPRD. The Plan was shaped through extensive community engagement efforts and rigorous data analysis to identify current and future priorities.

While the highest priority for NCPRD is securing sustainable funding for ongoing operations and maintenance, this Plan also highlights a series of short-term, quick-win projects that could be funded through SDCs or grants to make improvements in existing parks. These quick-win projects are drawn directly from community feedback collected through the System Plan process. The quick-win projects are low-cost and high-impact, making them strong candidates for quick implementation or larger efforts that could be achieved in the near term with additional funding.

PLAN FRAMEWORK

The Plan framework distills the community input and assessment findings into the vision, themes, goals, strategies, and actions that will guide the district over the next 20 years. The framework serves as the foundation for the Plan. It connects a long-term vision with specific goals, strategies, and actions, guiding future enhancements and investments across parks, trails, recreation, and programming services. It outlines a path forward to ensure NCPRD's long-term sustainability and its capacity to enhance the community members' physical, emotional, and social well-being.

An updated mission and vision statement ensures that the System Plan reflects current community values, priorities, and future aspirations. These updates provide clear direction for how NCPRD serves its diverse population and supports evolving needs across parks, recreation, and natural areas.

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

Vision Statement: Enhancing community with exceptional parks, natural areas, and recreation opportunities that welcome all.

KEY THEMES AND GOALS TO GUIDE THE DISTRICT

The Plan includes four themes, supporting goals and strategies. The future goals are broad objectives that outline what NCPRD strives to achieve over the next 20 years, informed by a comprehensive system assessment and community input.



THEME 1: CARE FOR AND INVEST IN PARKS AND RECREATION

Care for our existing system while providing a strong foundation for future opportunities.

- **Goal 1:** Prioritize investments and improvements in areas lacking access to parks and open spaces as well as areas with high social, environmental, and health needs.
- **Goal 2:** Ensure quality and longevity of the park and recreation system through long-term fiscal sustainability of the District.
- **Goal 3:** Care for what we have now while also looking toward expanding offerings and access over the next two decades.



THEME 2: CONNECT WITH NATURE

Connect to nature, by embracing and protecting natural resources and mitigating climate change impacts.

- **Goal 1:** Increase community access to the outdoors, nature, trees, and water.
- **Goal 2:** Create a districtwide network of trails to enhance movement, connectivity and enjoyment in the natural environment.
- **Goal 3:** Enhance community resilience through climate adapted landscapes, facilities, and program offerings.



THEME 3: PLAY FOR ALL

Promote health and lifelong learning by providing parks, natural areas, facilities, and recreational opportunities for all ages and abilities.

- **Goal 1:** Provide recreation programs and places to play that meet the needs of a broad range of ages, abilities, and backgrounds.
- **Goal 2:** Reduce gaps in programming using the variety of tools and resources in our community.
- **Goal 3:** Offer affordable recreation programs and facilities to encourage participation and reduce financial barriers.



THEME 4: ENRICH OUR COMMUNITY

Strengthen connections through events, activities, recreation programming, and communication that celebrates the diversity of identities in our community.

- **Goal 1:** Celebrate and honor cultures, languages, storytelling, art, and history of distinct communities in North Clackamas County.
- **Goal 2:** Create community togetherness, expand community awareness and support the health of residents through recreational and cultural offerings in parks, facilities, and programs.
- **Goal 3:** Adapt recreation, activities, and events to meet the current and future recreation needs of the community.

ACTION ITEMS

Building up the themes and goals, action items ranging from short-term to long-term, have been developed to provide NCPRD with a roadmap to achieving the 20-year district vision and goals. Action items may need to adapt to changing resource and funding availability and subject to approval by the NCPRD Board.

Short-term improvements are low cost, high impact, and high demand initiatives. Potential funding is available from multiple sources such as system development charges, grants, and donations. Examples include, improved/increased fenced dog off-leash areas, sport courts, shade trees and structures, picnic areas, nature patches, community gardens, skate elements, improved walking paths, and increased programming. Depending on funding and approval by the NCPRD Board, these priorities can be implemented within five years.

Long-term improvements are high cost, high impact, and high demand initiatives. These elements will require significant staff time to design and construct, as well as significant operational resources to maintain. Examples include; multi-use sports fields, full size gymnasium, skate park, park restrooms, splash pads, and water play areas. Depending on funding and approval by the NCPRD Board, these priorities can be implemented within 10 plus years.

LONG RANGE FINANCIAL PLAN

A future funding mechanism is critical to ensure the District can sustain and expand parks and recreation services. Options include increases to the permanent tax rate, five year local option levy, and bond measures to support capital improvements. Exploring these mechanisms along with partnerships, grants, and targeted use of SDCs can help address funding gaps and meet community needs.

NCPRD staff coordinated with The Intertwine Alliance, a regional trails and open space non-profit, that introduced the District to The Trust for Public Land (TPL). In January 2026, the NCPRD Board authorized technical assistance from TPL to conduct a feasibility study of funding options, a public opinion poll, and an implementation strategy for a potential parks and recreation public financing measure. If polling indicates public support for a future funding measure, implementation would result in a ballot measure.

In preparation for a future public financing measure, District staff, guided by the System Plan, have developed a comprehensive and forward looking inventory of operational and capital needs – with operational needs being the highest priority. This long range financial framework identifies both critical investments and strategic enhancements necessary to restore and sustain full functionality across operations, programming, and asset management. The intent is to guide the prioritization and phasing of fiscally responsible decision making that ensures the District's long term stability, service reliability, and capacity to meet evolving community needs.

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 expects to carry forward some unspent funds because actual expenses are usually lower and actual revenues are often higher than projected.

	Proposed FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected FY 30-31	Projected FY 31-32
Beginning Fund Balance	9,034,312	9,034,312	8,485,426	7,669,131	6,542,317	5,275,961
Total Revenues	11,782,140	11,812,911	12,143,933	12,460,882	12,771,907	13,087,947
Total Expenditures	11,782,140	12,361,797	12,960,228	13,587,696	14,038,263	14,504,064
Transfers for Capital Outlay	9,000	-	-	-	-	-
Ending Fund Balance*	9,025,312	8,485,426	7,669,131	6,542,317	5,275,961	3,859,844

* 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 26-27 represents the District’s financial plan to achieve the following goals and priorities:

- To ensure the long-term financial stability of the District and improve budget transparency, which includes transferring non-designated funds to reserves.
- To ensure District resources are aligned with current community needs and expectations for parks and recreation programs, services, and facilities as identified by the 2025 System Plan.
- 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.

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GUIDE TO THE BUDGET



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

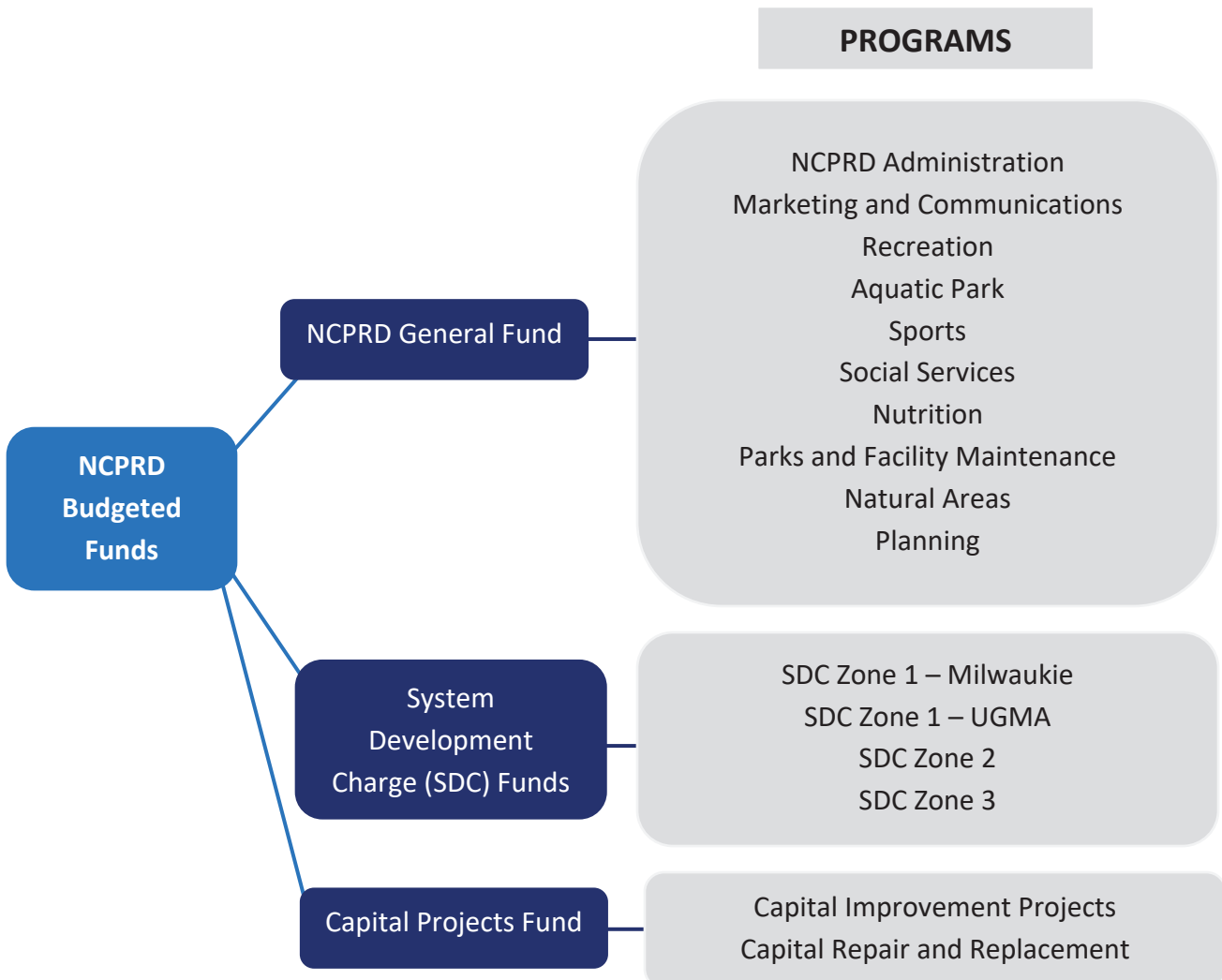
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FINANCIAL STRUCTURE

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 October 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.

Beginning FY 26-27, with the 2025 System Plan in place, budgets have been developed based on community input and aligned with the vision, goals, strategies, and actions outlined in the Plan framework.

Beginning FY 24-25, NCPRD increased engagement with community members through the Budget Committee, including the addition of a DAC liaison, to support increased transparency. This effort is intended to provide more information on budget processes and to better incorporate community priorities. The DAC liaison facilitates communication by coordinating information with the DAC and presenting it to the Budget Committee.

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 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

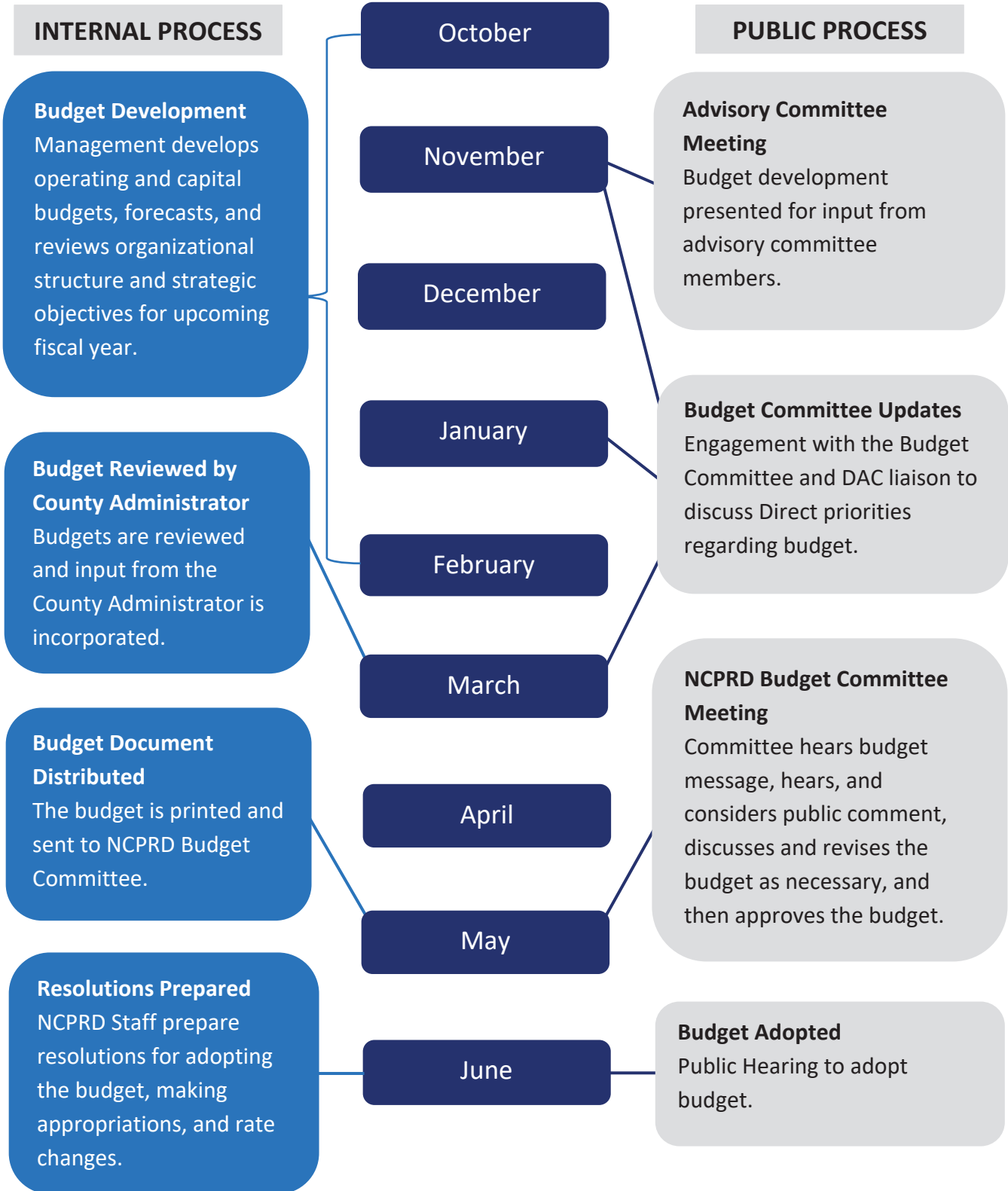
NCPRD District Advisory Committee

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 NCPRD Board of Directors 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 26-27 budget. Dates are subject to change.

Date	Activity
October 27, 2025	Budget development begins
November 12 & 24, 2025	Budget update and priorities discussion with DAC and Budget Committee
January 12, 2026	Preliminary budget requests submitted to District Finance and reviewed by the Executive Management Team
February 24, 2026	Final Operating Budget submitted to Budget Office
March 18, 2026	Budget presented to County Administrator
May 7, 2026	Proposed Budget published and sent to the Budget Committee
May 13, 2026	Notice of budget hearing published in newspaper and posted to NCPRD webpage
May 26, 2026	Budget Committee Meeting - Staff presents the budget
June 10, 2026	Summary of budget as approved by the Budget Committee and Notice of Budget Hearing published
June 17, 2026	Budget Adoption at a Public Hearing
July 1, 2026	Begin Fiscal Year 26-27
July 15, 2026	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 26-27 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 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.

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N CPRD GENERAL FUND



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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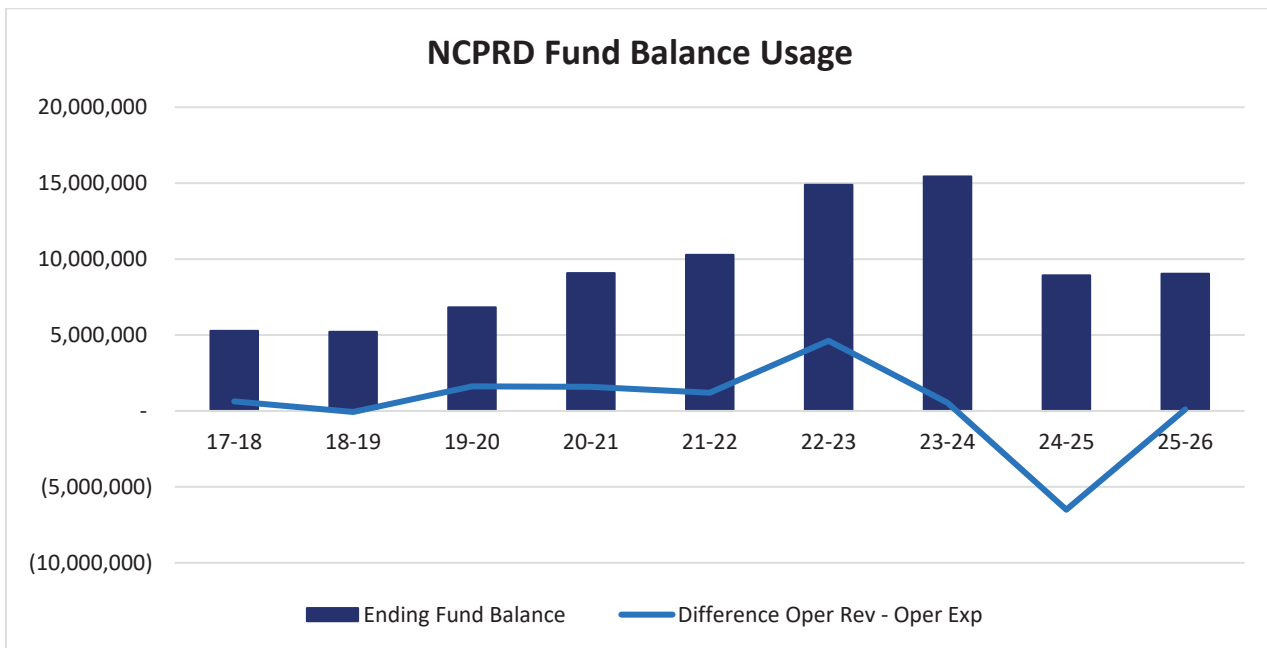
N CPRD GENERAL FUND OVERVIEW

The N CPRD General Fund is the main operating fund for N CPRD, and it accounts for all the operational revenue and expenditures for the District. Lines of business that are included in the N CPRD General Fund are N CPRD 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].” N CPRD has been on a consistent growth pattern since FY 16-17 but has realized a significant decrease in FY 24-25 as a result of using fund balance for the Concord Park and Community Center. 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 Beginning Fund Balance is budgeted at \$9 million for FY 26-27. This represents a \$695,618 increase from the prior fiscal year, driven by higher than expected revenues and cost savings from lower than projected expenditures.

The District continues to forecast the N CPRD 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 N CPRD General Fund balance on capital projects drops the balance low enough that the budget forecast indicates that, in approximately six years, the N CPRD General Fund will not be sufficient to cover the cost of District operations. The FY 26-27 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 \$7.8 million in revenue for FY 26-27. Charges for services, grants, interest, and donations are the bulk of additional revenue.

The NCPRD Administration line of business estimates approximately \$7.8 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 26-27. NCPRD General Fund anticipates \$350,000 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 and Concord Community Centers. The Aquatic Park provides swimming lessons, Big Surf recreational swim, lap swimming, and facility rentals. The Sports program brings in revenue from activities like Hooper's Basketball, Sideout volleyball, and other leagues and camps. The total anticipated revenue for the Programs and Community Centers line of business is estimated at \$2.4 million. This represents a 4% decrease compared to the prior year's budget. Although the NCPRD Board of Directors adopted new program fees effective July 2026, program reductions are included as part of the district's budget strategy to support long-term fiscal sustainability. The Friends of the Oak grove Community Council Heart of the Community Campaign has offered generous donations to support services at the Concord Community Center.

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 \$851,000 in revenue is anticipated for FY 26-27 for the Older Adult Services line of business. This reflects no change compared to the prior year budget. The Milwaukie Community Center Foundation, for the second year in a row, is providing a generous, one-time donation to support Meals on Wheels program and expanded hours at the Center.

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 \$43,020 in partner funding, including \$2,380 from Sunrise Water Authority for a Sieben Park easement, \$5,200 from the Oregon State Marine Board for boat dock operations at Milwaukie Bay Park, \$20,440 from the Clackamas County Oak Lodge Library for shared facility maintenance at the Concord Park and Community Center campus, and \$15,000 from the Milwaukie Community Center Foundation to support utility costs associated with expanded facility hours. 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 \$90,000 in revenue. Overall revenue between the two programs is increasing by 19% when compared to the prior year's budget.

The Planning program budgeted a transfer in from SDC Funds totaling just over \$177,000 for FY 26-27. This is a 22% increase 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 \$8 million in FY 26-27, a 4% increase from the prior fiscal year. Included in the costs for personnel, in addition to wages and taxes, are fringe benefits, which will continue to increase over time with the 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 3% for FY 26-27. 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 minimum wage increases.

The Materials and Services category encompass a wide variety of items totaling \$4.1 million for FY 26-27. This is a 9% increase when compared to the prior year's 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 3-5%, and staff plans to mitigate these increased costs through regular maintenance, reduced energy use, adjustments to recreation programming, and other measures. The Nutrition program is experiencing higher costs for food and an increase in patrons needing services. Other materials and supplies are expected to remain relatively stable, with little to no increase anticipated for new programs in FY 26-27. NCPRD General Fund anticipates \$10,500 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 26-27 total \$884,296, a 13% increase over the prior year budget. The increase is driven in part by higher utilization of County services, such as Procurement. 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 26-27 total \$9,000 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 26-27 amounts to \$2 million. It amounts to roughly 17% of the operating budget.

SIGNIFICANT ISSUES AND CHANGES

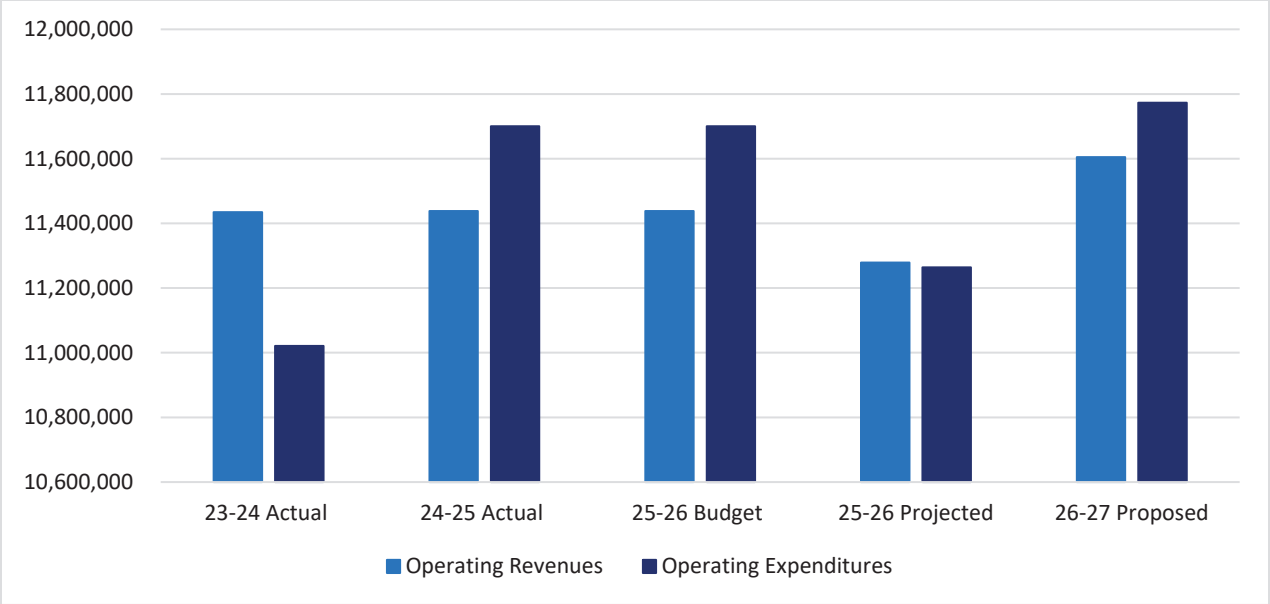
The most significant issue facing the District is that the cost of operations is outpacing revenues. Although this problem has been growing over time, the recent inflationary period has accelerated the problem. Conservative budget forecasts indicate that in approximately six years, the NCPRD General 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, staff have made a diligent effort to sustain prior-year budget reductions, control costs, and maintain fiscally sustainable operations. In FY 26-27, the District identified additional program and service reductions in the NCPRD General Fund. Items identified in the budget reduction strategy are listed here and detailed on program pages:

- Eliminated low performing classes;
- Eliminated events duplicated in the region;
- Extended the annual Aquatic Park shut down; and
- Postponed the recruitment of vacant staff 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 26-27, 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 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Beginning Fund Balance	14,899,100	15,439,037	8,338,694	8,934,824	9,034,312
Revenues					
Taxes	7,087,992	7,322,188	7,570,000	7,570,000	7,800,000
Federal, State, local, All Other Gifts and Donations	505,897	268,480	243,700	247,763	268,800
Charges, Fees, Licenses, Permits, Fines, Assessments	2,797,832	2,722,156	2,886,733	2,690,045	2,718,350
All Other Revenue Resources	1,229,160	1,121,603	737,728	771,110	817,740
Other Interfund Transfers	17,979	16,446	145,569	94,942	177,250
Sub-total - Revenues	11,638,860	11,450,873	11,583,370	11,373,860	11,782,140
TOTAL RESOURCES	26,537,959	26,889,910	19,922,424	20,308,684	20,816,452
REQUIREMENTS	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Operating Expenditures					
Materials and Services*	10,674,541	11,021,009	11,700,583	11,263,872	11,773,140
Transfers	424,381	6,934,077	10,500	10,500	9,000
Reserve for Future Expenditures	-	-	6,211,341	-	7,034,312
Contingency	-	-	2,000,000	-	2,000,000
Ending Fund Balance	15,439,036	8,934,824	-	9,034,312	-
TOTAL REQUIREMENTS	11,098,922	17,955,086	19,922,423	11,274,372	20,816,452

*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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
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 26-27 BUDGET

The Administration budget, which maintains the NCPRD General Fund reserves, includes a 13% increase in the reserve balance. This strategic enhancement is a proactive response to a forecasted structural deficit in FY 31-32. To ensure long-term fiscal sustainability, the District is prioritizing the preservation of these funds for future obligations and avoiding the reallocation of reserves to subsidize current operations, which would otherwise accelerate future financial challenges.

County-wide cost allocations for NCPRD are increasing by 13% for the upcoming fiscal year based on prior year utilization. Cost allocations are the formal process of identifying, assigning, and distributing the costs of internal services provided by Clackamas County, such as Human Resources, Legal Counsel, and Technology Services, to the District as a component unit that benefits from these centralized resources.

GOALS FOR FY 26-27

By December 2026, secure additional funding through the passage of a local ballot measure to ensure the continued delivery of essential services and the long-term fiscal sustainability of District operations.

By June 30, 2027, optimize the Special Use Permit framework by establishing a standardized application process and a comprehensive cost-recovery model aligned with industry best practices. This initiative ensures that permitted events are operationally self-sustained, reducing reliance on District resources and allowing for the investment of general funds into core park maintenance and community-wide services for all residents.

By June 30, 2027, NCPRD fees will align with County policy, advance progress toward full cost recovery, and maintain affordability and accessibility. This will include conducting a regional rate comparison, establishing a structured resident/non-resident fee model, and creating ongoing community awareness of the cost-recovery model through clear educational materials and outreach efforts, while continuously evaluating and improving the model based on data and community feedback.

HIGHLIGHTS OF FY 25-26

- Partnered with the Trust for Public Land (TPL) to conduct a financial feasibility study and assess voter preferences in preparation for a potential public financing measure.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the fourth consecutive year.
- Program fee increases were approved by the NCPRD Board of Directors to be included in the FY 26-27 budget.

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
Landscape Architecture license	375
Artificial Intelligence	900
Government Finance Officers Association membership dues	180
Intertwine Alliance membership dues	4,000
National Recreation and Park Association premium membership dues	180
North Clackamas County Chamber of Commerce membership dues	730
Oregon Government Finance Officers Association membership dues (2)	300
Oregon Recreation and Park Association membership dues	105
Total Budget Request for Activity	\$ 6,770
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Annual staff retreats	1,500
City Parks Alliance	2,410
Oregon Recreation and Park Association Leadership Academy	1,200
Oregon Government Finance Officers Association conference	1,560
Other Trainings - Virtual	750
Mileage	500
Total Budget Request for Activity	\$ 7,920
Transfers to Other Funds (47750)	
Capital projects for which SDCs or other revenue is not available	9,000
Total Budget Request for Activity	\$ 9,000

NCPRD ADMINISTRATION LINE ITEM DETAIL

Resources

Object		Actual	Actual	Budget	Proposed	Approved	Adopted
Code	Item	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 26-27	FY 26-27
Cost Center 213-51-5101-510101-							
30100	Beginning Fund Balance	\$ 14,899,100	\$ 15,439,037	\$ 8,338,694	\$ 9,034,312	\$ -	\$ -
31110	Current Year RE Taxes & Penalties	6,982,001	7,212,746	7,440,000	7,670,000	-	-
31120	Delinquent Taxes	90,368	93,052	110,000	110,000	-	-
31130	Interest & Penalties-Property Tax	15,623	16,389	20,000	20,000	-	-
33290	Payments In Lieu Of Taxes	1,434	1,554	1,000	1,000	-	-
34440	Park and Recreation Fees	13,200	6,400	-	5,000	-	-
36110	Interest Income	882,456	775,909	330,000	350,000	-	-
38100	Miscellaneous Revenue	-	139,686	-	-	-	-
38150	Rent & Lease Income	18,025	18,844	19,502	19,420	-	-
39110	Transfers In From Other Funds	251	-	-	-	-	-
Total Resources		\$ 22,902,458	\$ 23,703,617	\$ 16,259,196	\$ 17,209,732	\$ -	\$ -

NCPRD ADMINISTRATION LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5101-510101-							
42080	Dues & Memberships	\$ 14,690	\$ 8,357	\$ 9,025	\$ 6,770	\$ -	\$ -
42100	Investment Fee	21,013	18,727	9,900	10,500	-	-
42150	Insurance - Liability	-	4,816	5,706	4,372	-	-
42220	Office Supplies	177	509	1,000	2,000	-	-
42240	Postage/Shipping	275	251	250	250	-	-
42250	Printing & Copies	3,650	593	1,000	1,300	-	-
42270	Publications & Subscriptions	2,484	816	1,500	1,000	-	-
42310	Telephone & Internet	7,770	4,009	5,000	2,310	-	-
42320	Training & Development	4,262	3,797	5,990	5,020	-	-
42330	Transportation - Mileage	1,080	555	770	650	-	-
42340	Transportation - Other	-	2	20	70	-	-
42350	Travel - Lodging Airfare Other	3,357	805	1,170	1,580	-	-
42360	Travel - Per Diem	552	326	520	600	-	-
42440	Uniforms/Clothing Expense	99	415	400	-	-	-
43100	Professional Services	1,135	6,036	1,200	1,200	-	-
43130	Audit & Financial Services	29,875	36,555	38,825	40,300	-	-
43140	Consulting Services	-	23,875	159,000	53,000	-	-
43160	Contract Employees	-	948,866	852,558	944,340	-	-
43240	Legal Services	21,905	10,427	15,000	10,000	-	-
44120	Computer < \$5K	2,114	70	-	2,000	-	-
44140	Equipment & Furnishings <5k	-	-	2,000	-	-	-
44170	Hospitality/Event Supplies	907	30	500	2,000	-	-
44240	Program Materials & Supplies	11,541	-	-	-	-	-
45130	Computer Hardware/Software	-	3,300	2,500	2,310	-	-
45260	Vehicle Repair & Maintenance	-	-	5,000	-	-	-
46110	Leases - Copier	3,240	3,240	1,080	1,000	-	-
47100	Allocated Costs - County General Fund	2,194	112,633	21,161	17,171	-	-
47120	Allocated Costs - Facilities	-	7,989	3,226	865	-	-
47140	Allocated Costs - Technology Services	31,166	499,921	46,372	49,219	-	-
47150	Allocated Costs - PGA	1,596	29,823	2,942	3,161	-	-
47160	Allocated Costs - Records Management	135	9,253	1,655	1,087	-	-
47170	Allocated Costs - Human Resources	1,354	73,449	9,712	10,389	-	-
47180	Allocated Costs - County Admin	1,232	959	940	1,883	-	-
47190	Allocated Costs - County Counsel	16,105	21,329	26,617	34,776	-	-
47750	Transfers To Other Funds	424,381	6,934,077	10,500	9,000	-	-
49997	Contingency	-	-	2,000,000	2,000,000	-	-
49999	Reserve - Designated	-	-	6,211,341	7,034,312	-	-
Total Requirements		\$ 608,287	\$ 8,765,810	\$ 9,454,380	\$ 10,254,435	\$ -	\$ -
Total Resources		\$ 22,902,458	\$ 23,703,617	\$ 16,259,196	\$ 17,209,732	\$ -	\$ -

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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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# social media followers	21,800	22,500	3%	Increase
# of e-newsletter subscribers	10,460	10,750	3%	Increase
# online Discovery Guide views	3,500	3,750	7%	Increase

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Optimized the Marketing and Communications budget by 7% through the strategic reallocation of advertising and printing expenses to the Recreation, Sports, and Aquatics programs, ensuring that costs are directly aligned with the specific programs they support.

GOALS FOR FY 26-27

Highlight NCPRD's milestones and successes across all divisions by producing an online Year in Review by October 2026.

Increase digital engagement by expanding email automation, enhancing welcome emails and design, and introducing new targeted offers by December 2026.

Update the NCPRD Brand Style Guide by February 28, 2027, ensuring it includes current branding elements, accessibility standards, and usage guidelines, and distribute it to all relevant staff with at least one internal training or rollout session completed.

HIGHLIGHTS OF FY 25-26

- Collaborated with the project planning team to orchestrate the successful grand opening of the Concord Park and Community Center, welcoming more than 2,000 community members, public officials, and project partners.
- Developed and launched a public awareness campaign to inform residents regarding the emerald ash borer and the District's comprehensive management strategy.
- Achieved a 5% increase in social media followers, demonstrating continued outreach effectiveness under budget constraints.

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 26-27
Advertising & Marketing (42010)	
Accessible Website App	480
Campaign Monitor	2,420
Lnk.Bio	60
Paperform	800
Photo and video assets	2,250
Promotional giveaways	2,500
LightWidget (website)	40
Total Budget Request for Activity	\$ 8,550
Dues and Memberships (42080)	
FlashAlert	220
National Recreation and Park Association premium membership dues	60
Oregon Recreation and Park Association membership dues	210
Total Budget Request for Activity	\$ 490
Printing and Copies (42250)	
Discovery Guide	8,000
Mailers	4,000
Marketing collateral	500
Miscellaneous printing	2,000
Signage	2,500
Total Budget Request for Activity	\$ 17,000
Publications and Subscriptions (42270)	
Canva	360
Clackamas Review	110
Total Budget Request for Activity	\$ 470
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Creative Pro Conference	2,500
ADA Training	200
Mileage	50
Total Budget Request for Activity	\$ 2,750
Professional Services (43100)	
Creative services (Design, Copy, Video, etc.)	7,000
Photography services	7,000
Translation services	500
Video editing services	300
Website hosting	3,200
Website maintenance & security	12,000
Website post-launch contingency & optimization	3,000
Total Budget Request for Activity	\$ 33,000

MARKETING & COMMUNICATION LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5101-510102-							
42010	Advertising/Marketing	\$ 111,488	\$ 45,150	\$ 51,032	\$ 8,550	\$ -	\$ -
42080	Dues & Memberships	222	-	222	490	-	-
42150	Insurance - Liability	2,830	1,680	2,042	1,930	-	-
42220	Office Supplies	86	34	300	300	-	-
42240	Postage/Shipping	10,000	-	2,500	2,000	-	-
42250	Printing & Copies	42,564	22,549	20,865	17,000	-	-
42270	Publications & Subscriptions	165	84	470	470	-	-
42310	Telephone & Internet	1,787	2,774	2,800	2,510	-	-
42320	Training & Development	536	-	-	2,700	-	-
42330	Transportation - Mileage	-	-	50	50	-	-
42440	Uniforms Clothing Expense	158	-	-	-	-	-
43100	Professional Services	49,245	65,955	33,600	33,000	-	-
43160	Contract Employees	373,589	366,422	375,867	383,000	-	-
44120	Computer < \$5K	2,238	50	-	-	-	-
44170	Hospitality/Event Supplies	575	-	500	300	-	-
45130	Computer Hardware/Software	-	2,815	2,600	2,600	-	-
46100	Leases- Copier	-	-	1,080	1,000	-	-
47100	Allocated Costs - Finance	6,141	-	6,055	7,330	-	-
47140	Allocated Costs - Technology Services	19,478	-	23,186	19,690	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	376	-	474	470	-	-
47170	Allocated Costs - Human Resources	2,389	-	3,476	4,580	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 626,693	\$ 507,513	\$ 530,057	\$ 491,135	\$ -	\$ -
Total Resources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



PROGRAMS AND COMMUNITY CENTERS



RECREATION

The Recreation program delivers recreational classes, programs, camps, and special events supporting lifelong learning, wellness, and community engagement for District residents.

PERFORMANCE MEASURES

Measures	FY 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
Annual participant satisfaction rating	98%	98%	0%	No change
Class cancellation percentage	21%	18%	-14%	Decrease
# adult programs offered*	140	133	-5%	Decrease
# youth programs offered	32	32	0%	No change
# special events	11	11	0%	No change

*Due to reduction in budget and staffing capacity the focus in FY 26-27 will shift from expansion to stabilization.

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Revenue in Park and Recreation Fees are projected to increase by approximately 21%, reflecting expanded facility rental activity at the Concord Community Center and Milwaukie Community Center.

The marketing and advertising budget of \$9,400 was reallocated from the Marketing program to the Recreation budget to align costs with revenue-generating activities.

Hospitality and Event Supplies reduced by \$5,500. While the event number remains consistent with the prior year, the budget allocation has been reduced year over year to reflect cost efficiencies and more targeted use of department resources.

GOALS FOR FY 26-27

By June 30, 2027, reduce recreation program cancellation rate by a minimum of 3% while maintaining program access, variety, and a customer satisfaction score of at least 98%, as measured through post-program surveys.

Increase revenue from adult and youth recreation programs by a minimum of 10% through optimizing program offerings and participation by June 30, 2027.

Maintain current youth program offerings while establishing at least two community partnerships to support future program expansion by June 30, 2027.

HIGHLIGHTS OF FY 25-26

- Fiesta Latina en el Parque successfully secured \$6,550 in sponsorship and vendor revenue.
- Building on five teen night events, added Teen Swim Night for middle school and high school teens to further expand recreational opportunities.
- Boo Bash attendance increased by 7%, and demand exceeded capacity, with the community requesting additional event nights for the coming year.

RECREATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510202-							
33140	Federal Operating Grants	\$ 67,845	\$ -	\$ -	\$ -	\$ -	\$ -
34110	Admissions Fees	175,233	204,639	270,000	265,000	-	-
34440	Park and Recreation Fees	89,685	78,727	140,000	169,000	-	-
34510	Registration Fees	23,942	23,890	20,000	24,000	-	-
38110	Contributions & Donations	7,831	16,876	20,000	10,000	-	-
Total Resources		\$ 364,536	\$ 324,132	\$ 450,000	\$ 468,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510202-							
42010	Advertising/Marketing	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
42030	Banking & Merchant Fees	5,555	6,144	6,500	8,500	-	-
42080	Dues & Memberships	-	-	-	500	-	-
42110	Fees & Permits	5,346	6,307	6,956	7,200	-	-
42150	Insurance - Liability	7,030	4,090	4,649	4,800	-	-
42220	Office Supplies	884	613	1,000	1,000	-	-
42240	Postage/Shipping	16	19	50	50	-	-
42250	Printing & Copies	39	-	350	2,400	-	-
42310	Telephone & Internet	4,863	3,985	3,860	2,310	-	-
42320	Training & Development	2,488	401	1,762	920	-	-
42330	Transportation - Mileage	29	254	250	250	-	-
42340	Transportation - Other	80	-	50	10	-	-
42350	Travel - Lodging Airfare Other	2,089	640	1,488	430	-	-
42360	Travel - Per Diem	242	250	420	300	-	-
42440	Uniforms/Clothing Expense	1,738	566	1,500	1,000	-	-
43160	Contract Employees	907,445	875,018	935,218	1,001,170	-	-
43280	Other Contracted Services						
	Recreation Programs	64,225	84,992	105,000	101,500	-	-
	Recreation Offsite Programs	24,625	16,775	18,500	18,500	-	-
43290	Preemployment Services	204	64	200	100	-	-
44120	Computer < \$5K	3,783	247	2,600	1,000	-	-
44140	Equipment & Furnishings < \$5K	4,412	-	10,000	10,000	-	-
44150	Fuel	464	289	800	600	-	-
44170	Hospitality/Event Supplies	18,744	21,040	20,500	15,000	-	-
44240	Program Materials & Supplies	5,741	4,245	21,850	6,000	-	-
45130	Computer Hardware & Software	-	265	110	110	-	-
45260	Vehicle Repair & Maintenance	267	3,550	800	800	-	-
46110	Leases - Copier	-	-	754	760	-	-
46120	Leases - Software (SaaS)	7,500	8,415	10,000	10,000	-	-
47100	Allocated Costs - County Finance	10,186	-	10,967	17,250	-	-
47140	Allocated Costs - Technology Services	11,688	-	69,558	68,910	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	624	-	858	1,100	-	-
47170	Allocated Costs - Human Resources	7,264	-	7,913	11,400	-	-
Total Requirements		\$ 1,100,396	\$ 1,038,169	\$ 1,247,401	\$ 1,304,035	\$ -	\$ -
Total Resources		\$ 364,536	\$ 324,132	\$ 450,000	\$ 468,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
National Recreation and Park Association premium membership dues	180
Oregon Recreation and Park Association membership dues	320
Total Budget Request for Activity	\$ 500

Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Mileage	125
Oregon Recreation and Park Association conference	1,275
Staff trainings	500
Total Budget Request for Activity	\$ 1,900

Other Contracted Services (43280)	
Instructors for community education classes in partnership with Clackamas Community College (CCC)	53,500
Youth Programming; Dance, Computer and Theatre Camps	48,000
Youth Programming; (Offsite) Archery & Horseback	18,500
Total Budget Request for Activity	\$ 120,000

Hospitality/Event Supplies (44170)	
Concerts in the Park	4,000
Halloween Event	2,000
Lunar New Year Event	1,500
Movies in the Park	4,000
Special Event - Concord	1,500
Fall Event	2,000
Total Budget Request for Activity	\$ 15,000



PROGRAMS AND COMMUNITY CENTERS



AQUATICS

The North Clackamas Aquatic Park provides 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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# of programs offered	500	525	5%	Increase
% of satisfied or better program participant survey responses	95%	95%	0%	No change
# of staff hired and certified	30	35	17%	Increase

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Held personnel costs to a 2% increase by extending the annual facility maintenance closure. The Clackamas County Human Resources is implementing wage market study comparisons for Aquatic Park classifications.

Adjusted maintenance operations to achieve fiscal savings through enhanced process efficiencies, allowing for a strategic reduction in daily staffing levels.

The marketing and advertising budget of \$24,000 was reallocated from the Marketing program to the Aquatics budget to align costs with revenue-generating activities.

GOALS FOR FY 26-27

By June 30, 2027, increase swim lesson participation by 5% to serve at least 3,500 local youth by optimizing the aquatic facility schedule and expanding instructor recruitment.

By June 30, 2027, recruit, train, and on board 35 new lifeguards and 20 new swim instructors to ensure optimal staffing levels and address routine personnel turnover.

By June 30, 2027, achieve a customer satisfaction rating of 95% or higher, as measured by “satisfied” or “very satisfied” responses on quarterly participant program surveys.

HIGHLIGHTS OF FY 25-26

- Completed the replacement of the Aquatic Park's original 30-year-old roof, effectively eliminating leaks and improving the building's energy performance through increased thermal efficiency.
- Facilitated youth swim practices for five local high schools and six private teams, while hosting 10 competitive swim meets at the Aquatic Park.
- Completed essential repairs to the water slide tower stairs, replaced the boiler that heats the showers, and completed a comprehensive water slide inspection to ensure ongoing safety and longevity of the facility.

AQUATIC PARK LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510203-							
33140	Federal Operating Grants	\$ 136,734	\$ -	\$ -	\$ -	\$ -	\$ -
34150	Aquatic Park Fees						
	Open Swim	719,903	688,710	730,000	680,000	-	-
	Lessons	222,669	244,048	270,000	260,000	-	-
	Aqua Cross	71,725	83,369	75,000	72,000	-	-
	Lap Swim	97,237	110,359	92,000	96,000	-	-
34440	Park and Recreation Fees	195,752	191,641	200,000	195,000	-	-
34530	Retail Sales	29,204	29,377	35,000	30,000	-	-
34610	User Fees						
	Passes	26,410	25,208	17,000	30,000	-	-
	Climbing Wall	635	478	-	-	-	-
	Lockers	654	-	-	-	-	-
38110	Contributions & Donations	11,000	6,679	11,500	11,500	-	-
	Total Resources	\$ 1,511,923	\$ 1,379,869	\$ 1,430,500	\$ 1,374,500	\$ -	\$ -

AQUATIC PARK LINE ITEM DETAIL

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510203-							
42010	Advertising/Marketing	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -
42030	Banking & Merchant Fees	24,783	27,836	25,000	32,000	-	-
42080	Dues & Memberships	60	211	60	600	-	-
42110	Fees - Permits	4,170	4,978	4,700	4,900	-	-
42150	Insurance - Liability	14,990	8,000	8,986	9,000	-	-
42220	Office Supplies	1,182	1,423	1,500	1,300	-	-
42240	Postage/Shipping	142	229	150	150	-	-
42250	Printing & Copies	1,405	836	1,000	1,600	-	-
42310	Telephone & Internet	15,515	10,733	11,290	11,700	-	-
42320	Training & Development	2,957	721	2,240	2,100	-	-
42330	Transportation - Mileage	137	19	650	630	-	-
42340	Transportation - Other	45	-	90	20	-	-
42350	Travel - Lodging Airfare Other	721	844	2,375	2,080	-	-
42360	Travel - Per Diem	242	-	560	660	-	-
42440	Uniforms/Clothing Expense	3,473	3,235	3,000	2,500	-	-
43100	Professional Services	-	-	2,500	2,000	-	-
43160	Contract Employees	1,690,160	1,647,373	1,752,746	1,780,170	-	-
43290	Preemployment Services	1,842	1,588	2,500	3,590	-	-
44110	Chemicals	50,687	52,018	57,000	60,000	-	-
44120	Computer < \$5K	4,133	78	5,600	3,090	-	-
44130	Cost of Goods Sold	14,154	12,550	20,000	20,000	-	-
44140	Equipment & Furnishings < \$5K	6,366	410	11,500	11,500	-	-
44240	Program Materials & Supplies	6,336	8,263	7,000	7,000	-	-
44260	Safety Equipment & Supplies	5,733	6,735	7,500	7,500	-	-
45130	Computer Hardware & Software	-	110	265	110	-	-
46110	Leases - Copier	2,140	1,906	2,101	2,110	-	-
46120	Leases - Software (SaaS)	11,153	14,203	12,000	14,000	-	-
47100	Allocated Costs - County Finance	19,822	-	18,563	28,660	-	-
47140	Allocated Costs - Technology Services	54,542	-	92,744	118,120	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	1,215	-	1,452	1,820	-	-
47170	Allocated Costs - Human Resources	14,921	-	15,294	21,360	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 1,955,852	\$ 1,804,299	\$ 2,073,304	\$ 2,177,435	\$ -	\$ -
Total Resources		\$ 1,511,923	\$ 1,379,869	\$ 1,430,500	\$ 1,374,500	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
Association of Aquatic Professionals	150
Costco	60
National Recreation and Park Association premium membership dues	180
Oregon Recreation and Park Association membership dues	210
Total Budget Request for Activity	\$ 600
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Mileage	505
Association of Aquatic Professionals	2,570
Oregon Recreation and Park Association conference	1,285
Other staff trainings	1,130
Total Budget Request for Activity	\$ 5,490
Program Materials & Supplies (44240)	
Aquatic facility supplies & equipment	7,000
Total Budget Request for Activity	\$ 7,000

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PROGRAMS AND COMMUNITY CENTERS



SPORTS

The Sports program provides athletic opportunities for a variety of ages and abilities, focusing on skill development, teamwork, and sportsmanship to enhance personal health and quality of life for District residents.

PERFORMANCE MEASURES

Measure	FY 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# of programs offered	104	95	-9%	Decrease
# of volunteers	322	330	2%	Increase
# of youth programs	89	80	-10%	Decrease
Program cancellation rate	11%	8%	-27%	Decrease

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Sports program revenue is projected to decrease by approximately 12% as a result of the discontinuation of the spring adult softball program.

The marketing and advertising budget of \$9,500 was reallocated from the Marketing program to the Sports budget to align costs with revenue-generating activities.

GOALS FOR FY 26-27

By September 2026, evaluate all sports programs using participation and cancellation data and prioritize high-demand offerings while phasing out consistently underperforming programs.

By November 2026, increase Sideout Volleyball participation by 5% through expanding divisions and optimizing court schedules while maintaining program quality and customer satisfaction.

By June 2027, reduce the sports program cancellation rate by 2% through improved scheduling and session consolidation and demand-based planning while maintaining access to core offerings.

HIGHLIGHTS OF FY 25-26

- The Sideout Volleyball program increased participation by 17%, the highest registration levels since the program's inception.
- Pre-K sports program received a \$2,500 sponsorship from Great Grins for Kids.
- Participation in the Adaptive & Inclusive Rising Stars Soccer program increased by 5% this year.

SPORTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510204-							
33140	Federal Operating Grants	\$ 103,600	\$ -	\$ -	\$ -	\$ -	\$ -
34110	Admissions Fees	612,366	510,522	570,000	500,000	-	-
34230	Concessions	11,490	11,000	10,000	10,000	-	-
34430	Miscellaneous Fees	-	30	-	-	-	-
34440	Park and Recreation Fees	79,051	82,500	85,000	80,000	-	-
38110	Contributions & Donations	-	-	-	5,000	-	-
Total Resources		\$ 806,507	\$ 604,052	\$ 665,000	\$ 595,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5102-510204-							
42010	Advertising/Marketing	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -
42030	Banking & Merchant Fees	10,937	9,520	12,000	14,000	-	-
42080	Dues & Memberships	60	65	60	390	-	-
42150	Insurance - Liability	10,425	5,590	6,255	5,110	-	-
42220	Office Supplies	2,294	1,714	2,500	2,000	-	-
42240	Postage/Shipping	38	75	40	50	-	-
42250	Printing & Copies	1,323	720	2,500	2,500	-	-
42310	Telephone & Internet	13,871	7,052	6,740	4,470	-	-
42320	Training & Development	2,222	953	762	910	-	-
42330	Transportation - Mileage	3,527	5,473	3,650	4,000	-	-
42340	Transportation - Other	229	-	50	10	-	-
42350	Travel - Lodging Airfare Other	1,238	354	1,488	430	-	-
42360	Travel - Per Diem	242	150	420	300	-	-
42440	Uniforms/Clothing Expense	-	1,058	3,000	2,000	-	-
43160	Contract Employees	1,191,084	1,123,896	995,320	1,041,420	-	-
43280	Other Contracted Services	77,630	61,005	84,000	75,000	-	-
43290	Preemployment Services	1,427	1,049	1,800	1,800	-	-
44120	Computer < \$5K	6,632	-	3,600	-	-	-
44150	Fuel	430	288	1,000	500	-	-
44240	Program Materials & Supplies	70,117	60,181	70,300	64,000	-	-
45130	Computer Hardware & Software	-	-	465	-	-	-
45260	Vehicle Repair & Maintenance	-	485	500	500	-	-
46110	Leases - Copier	1,507	1,507	754	760	-	-
46120	Leases - Software (SaaS)	10,173	15,426	12,000	15,000	-	-
46200	Leases - Vehicle Rental	4,601	3,450	-	-	-	-
47100	Allocated Costs - County Finance	15,390	-	15,123	18,520	-	-
47140	Allocated Costs - Technology Services	50,646	-	100,474	108,280	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	943	-	1,183	1,180	-	-
47170	Allocated Costs - Human Resources	10,705	-	10,647	12,130	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 1,490,517	\$ 1,300,011	\$ 1,339,569	\$ 1,386,425	\$ -	\$ -
Total Resources		\$ 806,507	\$ 604,052	\$ 665,000	\$ 595,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
Costco	60
National Recreation and Park Association premium membership dues	120
Oregon Recreation and Park Association membership dues	210
Total Budget Request for Activity	\$ 390
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Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Mileage	3,875
Staff Trainings	440
Oregon Recreation and Park Association conference	1,335
Total Budget Request for Activity	\$ 5,650
<hr/>	
Other Contracted Services (43280)	
<i>Officials/Referees - Adult Programs</i>	
Leagues	25,000
Tournaments	1,000
<i>Officials/Referees - Youth Programs</i>	
Hoopers Basketball	44,000
Sideout Volleyball	5,000
Total Budget Request for Activity	\$ 75,000
<hr/>	
Program Materials & Supplies (44240)	
Facility and field equipment and supplies	500
Adult Programs	5,000
<i>Youth Programs</i>	
Adaptive and Inclusive	1,000
Camps	7,000
Hoopers Basketball	32,000
Sideout Volleyball	8,000
Pre-K Sports	2,000
Concord Programming	5,000
First Aid training and supplies	3,500
Total Budget Request for Activity	\$ 64,000



OLDER ADULT SERVICES

SOCIAL SERVICES

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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# of clients with active case management	400	425	6%	Increase
# of healthy aging seminars/workshops	35	34	-3%	Decrease
# of clients served in clinics and groups	1,500	1,600	7%	Increase

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

The Milwaukie Community Center Foundation is funding a total of \$300,000 in support of Meals on Wheels and for additional hours at the Center; a portion of that donation is included in the Social Services and Nutrition program budgets.

A Place at the Center program revenue is projected to increase by 152% due to increased demand.

GOALS FOR FY 26-27

Implement two new evidence-based wellness programs in partnership with Clackamas County Family Caregivers Support Program and the Behavioral Health Department by December 2026.

Partner with the Clackamas County Veteran Service Office to host 10 onsite walk-in sessions with a Veterans Service Officer at Milwaukie Community Center by the end of FY 26-27.

HIGHLIGHTS OF FY 25-26

- “A Place at the Center” (APAC), a program for older adults experiencing memory loss, operated at capacity, providing 1,400 hours of respite care for family caregivers.
- 500 volunteers provided over 35,000 hours of service at the Milwaukie Community Center.
- Staff completed 325 in-home eligibility assessments and re-assessments for Meals on Wheels recipients.

SOCIAL SERVICES LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510302-							
33160	Local Operating Grants	\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -
33170	Program Income	4,821	7,370	5,000	12,600	-	-
34200	Charges for Services to Other Gov	53,275	60,737	58,800	61,350	-	-
38110	Contributions & Donations	16,786	20,475	5,000	36,000	-	-
Total Resources		\$ 74,882	\$ 88,962	\$ 68,800	\$ 109,950	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510302-							
42030	Banking & Merchant Fees	\$ 255	\$ 271	\$ 300	\$ 250	\$ -	\$ -
42080	Dues & Memberships	-	-	-	180	-	-
42110	Fees - Permits	425	475	500	500	-	-
42150	Insurance - Liability	5,930	2,449	2,991	2,090	-	-
42220	Office Supplies	2,737	2,783	3,000	3,000	-	-
42240	Postage/Shipping	44	19	50	50	-	-
42250	Printing & Copies	550	781	500	500	-	-
42310	Telephone & Internet	12,396	4,578	4,620	4,830	-	-
42320	Training & Development	565	464	500	500	-	-
42330	Transportation - Mileage	1,216	1,025	1,000	700	-	-
42340	Transportation - Other	74	-	-	-	-	-
42350	Travel - Lodging Airfare Other	353	993	-	-	-	-
42360	Travel - Per Diem	295	-	-	-	-	-
42440	Uniform/Clothing Expense	1,810	972	1,500	1,000	-	-
43160	Contract Employees	469,021	438,262	407,735	397,160	-	-
43290	Preemployment Services	16	-	50	50	-	-
44120	Computer < \$5K	1,031	-	3,600	-	-	-
44140	Equipment & Furnishings < \$5K	-	292	1,000	1,000	-	-
44170	Hospitality/Event Supplies	3,279	534	2,000	2,000	-	-
44240	Program Materials & Supplies	1,198	980	1,500	1,500	-	-
45130	Computer Hardware & Software	-	1,854	1,428	1,700	-	-
45160	Equipment Maintenance	-	-	1,000	1,000	-	-
46110	Leases - Copier	2,462	2,762	2,800	2,800	-	-
47100	Allocated Costs - County Finance	7,551	-	5,855	7,190	-	-
47140	Allocated Costs - Technology Services	58,438	-	69,558	78,750	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	463	-	458	460	-	-
47170	Allocated Costs - Human Resources	4,634	-	5,090	4,970	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 577,569	\$ 459,494	\$ 519,973	\$ 515,345	\$ -	\$ -
Total Resources		\$ 74,882	\$ 88,962	\$ 68,800	\$ 109,950	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

	FY 26-27
Dues and Memberships (42080)	
National Recreation and Park Association premium membership dues	180
Total Budget Request for Activity	\$ 180
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Mileage	700
Other staff trainings	500
Total Budget Request for Activity	\$ 1,200



OLDER ADULT SERVICES



NUTRITION

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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# of meals on wheels served	68,000	68,000	0%	No change
# unduplicated clients	320	320	0%	No change
# of congregate meals served	7,200	6,480	-10%	Decrease
# of new volunteers placed	15,500	16,500	6%	Increase
Medicaid reimbursements	50	50	0%	No change

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Older Americans Act funding is decreasing by 13% as federal funding returns to pre-COVID levels.

The Milwaukie Community Center Foundation is funding a total of \$300,000 in support of Meals on Wheels and for additional hours at the Center; a portion of that donation is included in the Social Services and Nutrition program budgets.

Medicaid reimbursement has increased 7% to \$160,000, reflecting increased referrals from case managers for Medicaid-eligible individuals.

GOALS FOR FY 26-27

Increase the number of Medicaid and Oregon Project Independence Medicaid-reimbursed meals by 7% by June 30, 2027.

Ensure that 100% of eligible residents who request meal services receive them throughout FY 26-27.

Maintain total food expenses under \$220,000 for FY 26-27 through the implementation of targeted procurement strategies.

HIGHLIGHTS OF FY 25-26

- The Meals on Wheels program continues to provide more than 200 meals per day and meets all requests from eligible district residents.
- Over 300 volunteers supported the production, service, and delivery of 70,000 meals through the congregate and Meals on Wheels programs.
- Program donations from individuals receiving nutrition services exceeded \$70,000.

NUTRITION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510303-							
33160	Local Operating Grants	\$ 89,742	\$ 156,445	\$ 150,000	\$ 160,000	\$ -	\$ -
34200	Charges for Services to Other Gov	310,660	291,645	276,508	241,000	-	-
38110	Contributions & Donations	137,168	137,103	318,560	340,000	-	-
Total Resources		\$ 537,570	\$ 585,193	\$ 745,068	\$ 741,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510303-							
42030	Banking & Merchant Fees	\$ 173	\$ 198	\$ 1,100	\$ 150	\$ -	\$ -
42110	Fees - Permits	50	-	50	50	-	-
42150	Insurance - Liability	3,840	2,400	2,878	2,570	-	-
42240	Postage/Shipping	-	-	50	50	-	-
42310	Telephone & Internet	510	-	-	-	-	-
42320	Training & Development	-	-	200	200	-	-
43160	Contract Employees	541,226	494,243	500,965	561,840	-	-
43290	Preemployment Services	148	201	200	200	-	-
44120	Computer < \$5K	-	-	900	-	-	-
44160	Food (Jail, Housing, Senior Centers)	186,920	189,215	210,000	222,000	-	-
44170	Hospitality/Event Supplies	2,216	2,852	9,000	-	-	-
44240	Program Materials & Supplies	36,306	19,659	31,000	31,000	-	-
44280	Small Tools & Equipment < \$5K (Nutrition)	773	386	1,300	1,300	-	-
47100	Allocated Costs - County Finance	6,587	-	8,047	10,920	-	-
47140	Allocated Costs - Technology Services	7,792	-	15,458	9,840	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	404	-	629	690	-	-
47170	Allocated Costs - Human Resources	4,783	-	4,898	6,110	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 794,554	\$ 709,154	\$ 789,613	\$ 850,085	\$ -	\$ -
Total Resources		\$ 537,570	\$ 585,193	\$ 745,068	\$ 741,000	\$ -	\$ -

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OLDER ADULT SERVICES



TRANSPORTATION

The Transportation program provided coordinated transportation for older adults and individuals with disabilities. The program supported community members in maintaining independence and help community members access essential services and activities.

This program is no longer active and is included for historical context only.

PROGRAM CLOSURE

As part of the District’s budget reduction strategy, the Transportation program was eliminated to reduce the General Fund subsidy to Older Adult Services. The fiscal year 2025-26 budget was adopted to include six months of services for the Transportation program, allowing the District to coordinate with other local transportation providers. Eliminating this program resulted in the elimination of four part-time temporary staffing positions. Full-time staff previously allocated to this program were realigned to other programs.

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

HIGHLIGHTS OF FY 25-26

- Partnered with Impact NW to deliver transportation services for older adults and individuals with disabilities, supporting a smooth transition from District-run operations while maintaining essential community access.

TRANSPORTATION LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510304-							
33140	Federal Operating Grants	\$ -	\$ 2,595	\$ -	\$ -	\$ -	0
33170	Program Income	3,889	4,313	2,500	-	-	-
34200	Charges for Services to Other Gov	57,206	73,167	37,425	-	-	-
34510	Registration Fees	5,900	3,607	-	-	-	-
38110	Contributions & Donations	5,010	5,125	-	-	-	-
Total Resources		\$ 72,005	\$ 88,807	\$ 39,925	\$ -	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5103-510304-							
42030	Banking & Merchant Fees	\$ 118	\$ 137	\$ 100	\$ -	\$ -	\$ -
42110	Fees - Permits	702	514	600	-	-	-
42150	Insurance - Liability	1,042	740	440	-	-	-
42310	Telephone & Internet	1,021	530	275	-	-	-
42320	Training & Development	240	380	200	-	-	-
43160	Contract Employees	150,488	156,832	75,213	-	-	-
43280	Other Contracted Services	904	224	-	-	-	-
43290	Preemployment Services	177	58	50	-	-	-
44150	Fuel	7,650	8,680	5,500	-	-	-
45260	Vehicle Repair & Maintenance	8,045	8,842	6,000	-	-	-
47100	Allocated Costs - County Finance	1,644	-	983	-	-	-
47140	Allocated Costs - Technology Services	3,896	-	3,864	-	-	-
47150	Allocated Costs - PGA	1,595	-	1,400	-	-	-
47160	Allocated Costs - Records Management	101	-	76	-	-	-
47170	Allocated Costs - Human Resources	1,433	-	750	-	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 180,289	\$ 176,937	\$ 95,451	\$ -	\$ -	\$ -
Total Resources		\$ 72,005	\$ 88,807	\$ 39,925	\$ -	\$ -	\$ -



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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# of playgrounds inspected	37	38	3%	Increase
# developed acres maintained	151	151	0%	No change

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Despite a new community center coming online and an increase to Contract Employee costs, the overall budget has been reduced from the approved FY 25-26 budget by 4%.

Over the past five years, electricity costs have grown by 43%, creating significant upward pressure on the District’s operating budget and reinforcing the need for continued fiscal oversight and long-range planning.

GOALS FOR FY 26-27

By June 30, 2027, the department will reduce its ecological footprint by integrating five new eco-friendly maintenance tools into park and facility operations, while removing older, inefficient gas-powered items from our inventory to advance environmental stewardship.

Implement a fully digitized tracking system for vehicle and equipment maintenance by June 30, 2027, streamlining documentation workflows and reducing administrative overhead through the elimination of paper records.

By June 30, 2027, the department will complete a comprehensive evaluation and selection of a modern work order management system designed to enhance tracking capabilities and team communication. Subsequent implementation will be prioritized as funding becomes available.

HIGHLIGHTS OF FY 25-26

- Welcomed a new Parks and Facilities Maintenance Division Director, Erich Brill.
- Added playground safety chips to twenty nine parks that were in need, improving safety, accessibility, and overall play-surface quality for park visitors.
- Repaired the damaged asphalt walking path at Pfeifer Park by addressing root-lifted pavement and cracking, eliminating significant tripping hazards and improving safety and accessibility for park visitors.
- After the successful completion of a major remodel project, the Parks and Facilities Maintenance team assumed full day-to-day responsibility for the Concord Community Center and park, ensuring smooth operations and ongoing care for this newly improved community asset.
- Established a cost-sharing model in partnership with Clackamas County's Oak Lodge Library to equitably distribute maintenance expenditures for shared spaces at the Concord Park and Community Center campus.

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5104-510402-							
33140	Federal Operating Grants	\$ 11,102	\$ 20	\$ -	\$ -	\$ -	\$ -
33150	State Operating Grants	4,750	9,500	5,200	5,200	-	-
34430	Miscellaneous Fees	962	-	-	-	-	-
34440	Park and Recreation Fees	673	1,005	-	-	-	-
38100	Miscellaneous Revenue	-	-	30,850	20,440	-	-
38110	Contributions & Donations	2,321	-	-	15,000	-	-
38150	Rent & Lease Income	148,562	600	2,316	2,380	-	-
38180	Reimbursements	-	-	-	8,000	-	-
39110	Transfers In From Other Funds	252	-	-	-	-	-
39130	Auction Proceeds	-	306	-	-	-	-
Total Resources		\$ 168,622	\$ 11,431	\$ 38,366	\$ 51,020	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5104-510402-							
42080	Dues & Memberships	\$ 60	\$ -	\$ 60	\$ 390	\$ -	\$ -
42110	Fees - Permits	300	-	500	500	-	-
	Fees - Permits - Concord Community Center	-	179	-	1,200	-	-
	Fees - Permits - Milwaukie Community Center	53	300	700	1,200	-	-
42150	Insurance - Liability	13,303	6,400	7,765	6,330	-	-
42220	Office Supplies	222	235	500	500	-	-
42250	Printing & Copies	386	283	150	300	-	-
42270	Publications & Subscriptions	550	144	-	-	-	-
42310	Telephone & Internet	16,908	14,798	15,060	15,000	-	-
	Milwaukie Center	150	-	5,580	-	-	-
	Concord Community Center	-	-	9,300	-	-	-
42320	Training & Development	4,843	2,709	3,580	4,810	-	-
42330	Transportation - Mileage	-	-	210	380	-	-
42340	Transportation - Other	-	-	224	30	-	-
42350	Travel - Lodging Airfare Other	-	-	660	1,280	-	-
42360	Travel - Per Diem	-	-	-	900	-	-
42390	Utilities - Garbage	30,297	31,258	40,000	40,000	-	-
	Aquatic Park	8,051	8,356	8,500	9,000	-	-
	Milwaukie Community Center	4,815	5,191	5,400	5,400	-	-
	Concord Community Center	1,985	1,149	8,000	6,000	-	-
42400	Utilities - Electricity	26,884	45,498	48,000	45,000	-	-
	Aquatic Park	111,518	121,705	120,000	120,000	-	-
	Milwaukie Community Center	23,626	28,889	33,000	33,000	-	-
	Concord Community Center	12,433	21,086	65,000	40,000	-	-
42410	Utilities - Gas	4,496	31,294	5,000	5,000	-	-
	Aquatic Park	100,956	97,324	105,000	105,000	-	-
	Milwaukie Community Center	5,912	7,505	7,600	7,500	-	-
	Concord Community Center	19,042	21,308	1,500	1,000	-	-
42420	Utilities - Sewer	7,002	15,226	13,500	18,500	-	-
	Aquatic Park	39,320	44,381	45,000	42,000	-	-
	Milwaukie Community Center	2,537	3,216	3,000	4,000	-	-
	Concord Community Center	8,844	17,611	10,940	24,000	-	-
42430	Utilities - Water	115,723	144,428	185,000	185,000	-	-
	Aquatic Park	53,272	45,119	60,000	55,000	-	-
	Milwaukie Community Center	7,189	7,913	7,400	12,000	-	-

PARKS & FACILITY MAINTENANCE LINE ITEM DETAIL

Requirements *continued*

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposedd FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5104-510402-							
	Concord Community Center	7,821	9,928	25,000	36,000	-	-
42440	Uniforms/Clothing Expense	951	2,238	2,480	2,500	-	-
43160	Contract Employees	1,414,497	1,309,189	1,232,793	1,241,070	-	-
43280	Other Contracted Services	83,789	47,842	215,083	67,700	-	-
	Aquatic Park	74,337	68,188	74,352	76,800	-	-
	Milwaukie Community Center	59,309	73,402	78,241	93,500	-	-
	Concord Community Center	13,220	1,774	102,316	101,200	-	-
43290	Preemployment Services	1,526	1,384	2,000	2,000	-	-
44120	Computer < \$5K	2,366	2,340	6,000	2,000	-	-
44140	Equipment & Furnishings < \$5K	2,321	-	1,000	1,000	-	-
44150	Fuel	25,468	18,887	31,950	30,000	-	-
44250	Shop Supplies	55,658	37,402	67,800	55,000	-	-
	Aquatic Park	41,130	44,823	50,000	50,000	-	-
	Milwaukie Community Center	21,527	17,041	15,540	15,000	-	-
	Sports Services	21,486	10,924	16,700	16,700	-	-
	Concord Community Center	7,434	1,386	23,100	15,000	-	-
44260	Safety Equipment & Supplies	981	1,066	1,400	1,500	-	-
44270	Signage	8,063	1,379	6,000	5,000	-	-
44280	Small Tools & Equipment < \$5K	6,505	4,027	14,300	10,000	-	-
	Aquatic Park	3,049	1,322	2,230	2,000	-	-
	Milwaukie Community Center	1,503	359	3,165	3,000	-	-
45120	Building Maintenance	1,780	405	5,000	10,000	-	-
	Aquatic Park	7,410	21,832	40,000	30,000	-	-
	Milwaukie Community Center	1,042	7,368	8,240	8,000	-	-
	Concord Community Center	2,431	958	15,000	22,702	-	-
45130	Computer Hardware & Software	-	110	110	110	-	-
45160	Equipment Maintenance	27,667	12,477	10,000	12,500	-	-
45200	Park Maintenance	1,612	3,946	6,240	5,500	-	-
45260	Vehicle Repair & Maintenance	958	4,792	10,000	7,500	-	-
46110	Leases - Copier	370	529	657	660	-	-
46150	Leases - Office	76,124	81,961	79,839	85,240	-	-
47100	Allocated Costs - County Finance	31,035	-	29,525	41,940	-	-
47140	Allocated Costs - Technology Services	27,270	-	23,186	49,220	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	1,899	-	2,309	2,660	-	-
47170	Allocated Costs - Human Resources	13,627	-	13,216	15,020	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 2,669,669	\$ 2,512,784	\$ 3,033,839	\$ 2,911,407	\$ -	\$ -
Total Resources		\$ 168,622	\$ 11,431	\$ 38,366	\$ 51,020	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
Costco	60
National Recreation and Park Association premium membership dues	120
Oregon Recreation and Park Association membership dues	210
Total Budget Request for Activity	\$ 390
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference	3,840
Backflow calibration training	400
International Society of Arboriculture (ISA Arborist) training and certification	800
Pesticide Core credit classes and license renewal	2,360
Total Budget Request for Activity	\$ 7,400
Other Contracted Services (43280)	
<i>District-wide</i>	
Bio-hazard response services	10,000
Contracted building maintenance services	20,000
Dock services and debris management - Milwaukie Bay Park	10,000
Dry toilet services	12,500
Geese management - Milwaukie Bay Park	12,200
<i>Aquatic Park</i>	
Building alarms (fire alarm testing, security alarm monitoring)	6,180
Climbing wall certification	2,990
Pest control	1,495
Fire extinguisher services	1,000
Fire alarm monitoring	3,063
HVAC servicing	39,037
HVAC Controls	1,500
Window cleaning	6,500
Miscellaneous contracted building maintenance	15,035
<i>Concord Community Center</i>	
Elevator repair and maintenance	4,280
Fire extinguisher services	1,000
HVAC servicing	31,646
Inspections - fire & other	3,140
Janitorial and floor care services	37,000
Security services	5,000
Security camera monitoring	4,000
Miscellaneous contracted building maintenance	15,134
<i>Milwaukie Center</i>	
Elevator repair and maintenance	720
Fire extinguisher services	1,000

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS *continued*

Other Contracted Services (43280) <i>continued</i>	FY 26-27
HVAC servicing	13,651
Inspections - fire & other	2,370
Janitorial and floor care services	57,000
Security services	3,000
Security camera monitoring	5,580
Miscellaneous contracted building maintenance	10,179
<i>Stringfield Residence</i>	
Fire system & extinguisher testing	1,500
Security services	1,500
Total Budget Request for Activity	<u>\$ 339,200</u>



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 25-26 Projected	FY 26-27 Projected	Performance Outcomes	
# miles of soft surface trails maintained	4	4	0%	No change
# acres of natural areas maintained	105	105	0%	No change
# of community outreach/ service event	20	22	10%	Increase
# of volunteers engaged	125	150	20%	Increase

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Expenditures for contracted personnel have increased by 34% to align with the operational requirements and expanded service demands of the department.

An allocation of \$15,000 has been added to the budget to support the implementation of the emerald ash borer treatment plan across NCPRD parks and natural areas.

GOALS FOR FY 26-27

By June 30, 2027, complete treatment for 75% of ash trees identified as needing treatment, minimizing the ecological impact of the emerald ash borer, an invasive wood boring beetle, and preserving the environmental integrity of district.

By June 30, 2027, facilitate four community volunteer planting events aimed at enhancing and protecting the forest canopy across NCPRD's diverse portfolio of parks and natural areas.

By June 30, 2027, establish a formal partnership with a local or state agency to align ecological objectives and enhance the collective impact of regional environmental stewardship initiatives.

HIGHLIGHTS OF FY 25-26

- Developed a comprehensive emerald ash borer management plan that includes treatment options, implementation timelines, and impact on NCPRD's resources and assets.
- Completed an inventory of hazardous ash trees on district managed properties, a crucial first step to the emerald ash borer management plan.
- Cleaned debris from 47 unauthorized campsites, a decrease of 42% over the prior year.
- Partnered with the North Clackamas Watersheds Council for the annual Spring Park Habitat Enhancement and Christmas Tree Tie-Down event, engaging with over 40 volunteers in the process.
- Collaborated with Johnson Creek Watershed Council at the Luther Road property for both a creek cleanup gathering and a watershed stewardship event.

NATURAL AREAS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5104-510403-							
33140	Federal Operating Grants	\$ 1,837	\$ -	\$ -	\$ -	\$ -	\$ -
33160	Local Operating Grants	80,142	86,303	80,000	90,000	-	-
Total Resources		\$ 81,980	\$ 86,303	\$ 80,000	\$ 90,000	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5104-510403-							
42080	Dues & Memberships	\$ 750	\$ 885	\$ 750	\$ 1,130	\$ -	\$ -
42110	Fees - Permits	178	-	300	300	-	-
42150	Insurance - Liability	3,931	1,341	1,154	910	-	-
42220	Office Supplies	44	36	350	150	-	-
42270	Publications & Subscriptions	-	-	100	-	-	-
42310	Telephone & Internet	2,165	1,120	1,465	2,780	-	-
42320	Training & Development	826	1,485	850	1,170	-	-
42330	Transportation - Mileage	-	-	-	560	-	-
42340	Transportation - Other	-	-	-	10	-	-
42350	Travel - Lodging Airfare Other	-	725	-	430	-	-
42360	Travel - Per Diem	-	224	-	300	-	-
42390	Utilities - Garbage	40	147	100	100	-	-
42440	Uniforms/Clothing Expense	-	557	500	500	-	-
43100	Professional Services	-	3,125	1,000	1,000	-	-
43160	Contract Employees	229,962	177,124	176,660	236,700	-	-
43280	Other Contracted Services	57,824	50,409	92,500	77,500	-	-
43290	Preemployment Services	26	-	200	200	-	-
44150	Fuel	1,539	2,280	1,700	2,000	-	-
44170	Hospitality/Event Supplies	-	170	-	-	-	-
44240	Program Materials & Supplies	12,115	14,069	12,500	10,000	-	-
44250	Shop Supplies	280	48	300	25,000	-	-
44260	Safety Equipment & Supplies	407	201	300	300	-	-
44270	Signage	160	193	1,000	500	-	-
44280	Small Tools & Equipment < \$5K	1,085	707	1,000	1,000	-	-
45130	Computer Hardware & Software	-	792	440	910	-	-
45260	Vehicle Repair & Maintenance	-	1,846	500	2,000	-	-
46110	Leases - Copier	370	529	656	660	-	-
46150	Leases - Office	25,375	26,800	26,613	28,410	-	-
47100	Allocated Costs - County Finance	6,749	-	3,744	4,880	-	-
47140	Allocated Costs - Technology Services	7,792	-	23,186	19,690	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	414	-	293	310	-	-
47170	Allocated Costs - Human Resources	3,536	-	1,965	2,150	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 358,393	\$ 284,813	\$ 353,064	\$ 424,715	\$ -	\$ -
Total Resources		\$ 81,980	\$ 86,303	\$ 80,000	\$ 90,000	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
Cooperative Weed Management Area membership dues	750
International Society of Arboriculture	215
National Recreation and Park Association premium membership dues	60
Oregon Recreation and Park Association membership dues	105
Total Budget Request for Activity	\$ 1,130
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Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Oregon Recreation and Park Association conference	1,590
Pesticide Core credit classes and license renewal	485
Invasive plant training	270
Mileage	125
Total Budget Request for Activity	\$ 2,470
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Professional Services (43100)	
Natural Area Technical Services - surveys, wetland delineations	1,000
Total Budget Request for Activity	\$ 1,000
<hr/>	
Other Contracted Services (43280)	
Biohazardous waste cleanup	5,000
Biohazardous waste cleanup - WES IGA	15,000
Dry toilet services	2,500
Invasive control - planting and plant maintenance	5,000
Invasive control - planting and plant maintenance - WES IGA	25,000
Tree trimming & removal of hazardous trees	20,000
Tree trimming & removal of hazardous trees - WES IGA	5,000
Total Budget Request for Activity	\$ 77,500
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Shop Supplies (44250)	
Emerald Ash Borer Management Plan materials	10,000
Natural Areas materials and supplied	15,000
Total Budget Request for Activity	\$ 25,000



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 25-26 Projected	FY 26-27 Projected
System Plan % Complete	100%	-
SDC Methodology Update % Complete	5%	100%
Park at Jennings Lodge Campus % Complete (Design)	100%	100%
Park at Jennings Lodge Campus % Complete (Construction)	5%	100%
Concord Park and Community Center % Complete (Construction)	100%	-
Park at Justice Property % Complete (Design)	5%	100%
Park at Justice Property % Complete (Construction)	0%	25%
Park at 70th and Monroe Property % Complete (Design)	0%	15%
Trails Network Plan % Complete	15%	80%

SIGNIFICANT CHANGES TO THE FY 26-27 BUDGET

Following the 27% reduction in the Planning budget during FY 25-26, the department has maintained these fiscal efficiencies throughout the FY 26-27 budget cycle.

Personnel service expenditures are contained by maintaining the vacancy of the Planner II position, while capital projects will be strategically financed through the utilization of grant awards and System Development Charge (SDC) revenues.

GOALS FOR FY 26-27

Complete the System Development Charge (SDC) Methodology Update Analysis by December 2026.

Complete design and commence construction for a park at the Jennings Lodge campus by April 2027.

Contract with a consultant for the design of the park at the Justice Property by November 2026.

Prepare Request for Proposal (RFP) for design services for a park at the 70th & Monroe Property by June 2027.

Complete initial community engagement and existing conditions assessments for the Trails Network Plan project, funded and administered by the Oregon Department of Transportation by November 2027.

HIGHLIGHTS OF FY 25-26

- Completed construction and celebrated the grand opening of the Concord Park and Community Center.
- Adopted the 2025 System Plan, the first 20-year Plan completed by the District since 2004.
- Secured \$1.95M in grant funding to construct the Park at the Jennings Lodge Campus.
- Finalized the contract and began work on the Trails Network Plan, responding to the highest priority amenity requested by the community in the 2025 System Plan.
- Developed a request for proposal to select a consultant for design work at the Park at the Justice Property.
- Finalized the contract and began work on the SDC Methodology Update.

PLANNING LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5105-510502-							
34490	Real Estate & Property Fees	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -
39110	Transfers In From Other Funds	17,476	16,446	145,569	177,250	-	-
Total Resources		\$ 17,476	\$ 17,546	\$ 145,569	\$ 177,250	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 213-51-5105-510502-							
42080	Dues & Memberships	\$ 1,528	\$ 1,221	\$ 1,070	\$ 1,540	\$ -	\$ -
42150	Insurance - Liability	6,033	3,150	3,842	2,100	-	-
42220	Office Supplies	305	39	500	200	-	-
42240	Postage/Shipping	-	18	250	50	-	-
42250	Printing & Copies	2,905	7,142	2,500	1,500	-	-
42270	Publications & Subscriptions	842	-	-	-	-	-
42310	Telephone & Internet	1,957	2,085	2,060	1,830	-	-
42320	Training & Development	2,080	736	1,130	1,120	-	-
42330	Transportation - Mileage	584	757	1,100	1,160	-	-
42340	Transportation - Other	56	-	20	40	-	-
42350	Travel - Lodging Airfare Other	1,354	725	1,200	850	-	-
42360	Travel - Per Diem	242	150	560	740	-	-
42440	Uniforms Clothing Expense	282	-	120	120	-	-
43100	Professional Services	150,300	750	-	-	-	-
43160	Contract Employees	530,268	407,799	408,463	441,720	-	-
43280	Other Contracted Services	1,525	-	-	-	-	-
43290	Preemployment Services	115	-	-	-	-	-
44120	Computer < \$5K	3,582	-	-	-	-	-
44170	Hospitality/Event Supplies	239	375	-	-	-	-
45130	Computer Hardware & Software	2,420	3,321	5,835	2,640	-	-
46110	Leases - Printer	-	-	1,080	1,000	-	-
47100	Allocated Costs - County Finance	9,012	-	7,348	6,720	-	-
47140	Allocated Costs - Technology Services	11,688	-	38,644	29,530	-	-
47150	Allocated Costs - PGA	1,595	-	2,938	3,165	-	-
47160	Allocated Costs - Records Management	552	-	575	430	-	-
47170	Allocated Costs - Human Resources	6,011	-	6,538	4,980	-	-
47180	Allocated Costs - County Admin	1,231	-	-	-	-	-
Total Requirements		\$ 736,703	\$ 428,268	\$ 485,773	\$ 501,435	\$ -	\$ -
Total Resources		\$ 17,476	\$ 17,546	\$ 145,569	\$ 177,250	\$ -	\$ -

EXPENDITURE DETAIL OF SPECIFIC LINE ITEMS

Dues and Memberships (42080)	FY 26-27
American Planning Association membership	880
American Society of Landscape Architecture license	330
National Recreation and Park Association premium membership dues	120
Oregon Recreation and Park Association membership dues	210
Total Budget Request for Activity	\$ 1,540
Travel, Training & Development (42320, 42330, 42340, 42350 & 42360)	
Mileage	800
Oregon Recreation and Park Association conference	1,280
Oregon American Planning Association conference	1,360
Planner Palooza	470
Total Budget Request for Activity	\$ 3,910



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 NCPRD Board of Directors 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 26-27. While the updated methodology is under development, the FY 26-27 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 26-27 beginning fund balance for the SDC Funds is estimated to be approximately \$11 million. The beginning fund balance is determined by taking the FY 25-26 projected beginning fund balance of \$12.3 million, adding projected resources of \$1.5 million, and subtracting the projected requirements of \$2.8 million. The beginning fund balances in the three funds are broken down as follows: Fund 281 – Zone 1 – Milwaukie is estimated to be \$3.6 million, Fund 281- Zone 1 – UGMA is estimated to be \$3.9 million, Fund 282 – Zone 2 is estimated to be \$1.9 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 26-27, NCPRD anticipates receiving \$693,000 in SDC charges compared to \$1.1 million in the prior year. SDC Funds anticipate \$432,000 in interest income.

EXPENDITURE SUMMARY

Beginning FY 14-15, SDCs are only transferred to Capital Projects on a reimbursement basis after expenditures have occurred. Budgeted transfers shown for FY 26-27 are for scheduled capital project expenditures. SDC transfers to these projects include \$30,000 for the SDC Methodology update, \$851,614 for the park at the Jennings Lodge campus, and \$1.5 million 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 \$177,250. The District has set aside \$7.1 million in Contingency to address potential SDC eligible expenditures that may arise, such as project costs from prior years being incurred in the current fiscal year. The District has allocated \$2.5 million in reserves for future expenditures to support upcoming project phases and planned initiatives in future fiscal years.

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

SDC revenue presents several challenges for budgeting and financial planning, as collections are closely tied to development activity and can fluctuate with economic conditions. 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 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Beginning Fund Balance	11,716,681	13,507,450	10,408,467	12,328,833	11,040,533
Revenues					
Charges, Fees, Licenses, Permits, Fines, Assessments	1,319,150	1,617,181	1,069,000	1,069,000	693,000
All Other Revenue Resources	603,373	643,453	411,000	411,000	432,000
Sub-total - Revenues	1,922,523	2,260,634	1,480,000	1,480,000	1,125,000
TOTAL RESOURCES	13,639,205	15,768,084	11,888,467	13,808,833	12,165,533

REQUIREMENTS	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Operating Expenditures					
Materials and Services	23,571	31,543	55,000	55,000	55,000
Special Payments	-	-	-	-	1,000
Transfers	108,184	3,407,707	2,953,927	2,713,300	2,533,864
Contingency	-	-	8,879,540	-	7,095,122
Reserve For Future Expenditures	-	-	-	-	2,480,547
Ending Fund Balance	13,507,449	12,328,833	-	11,040,533	-
TOTAL REQUIREMENTS	131,755	3,439,250	11,888,467	2,768,300	12,165,533

SDC ZONE 1 - CITY OF MILWAUKIE - LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 281-51-5107-510702-5120000000							
30110	Restricted Beginning Fund Balance	\$ 2,342,555	\$ 3,188,372	\$ 3,241,294	\$ 3,634,550	\$ -	\$ -
34590	System Development Charges	732,934	958,677	350,000	183,000	-	-
36110	Interest Income	125,327	170,846	125,000	145,000	-	-
Total Resources		\$ 3,200,816	\$ 4,317,895	\$ 3,716,294	\$ 3,962,550	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 281-51-5107-510702-5120000000							
42100	Fees	\$ 3,011	\$ 4,210	\$ 5,000	\$ 5,000	\$ -	\$ -
47500	Special Payments	-	-	-	1,000	-	-
47750	Transfers To Other Funds	9,433	668,735	485,673	22,290	-	-
49997	Contingency	-	-	3,225,621	3,934,260	-	-
Total Requirements		\$ 12,444	\$ 672,945	\$ 3,716,294	\$ 3,962,550	\$ -	\$ -
Total Resources		\$ 3,200,816	\$ 4,317,895	\$ 3,716,294	\$ 3,962,550	\$ -	\$ -

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SDC ZONE 1 - UGMA - LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 281-51-5107-510702-5130000000							
30110	Restricted Beginning Fund Balance	\$ 4,160,582	\$ 4,474,042	\$ 3,760,757	\$ 3,933,776	\$ -	\$ -
34430	Miscellaneous Fees	2,441	1,866	5,000	2,000	-	-
34590	System Development Charges	120,411	92,145	200,000	55,000	-	-
36110	Interest Income	213,144	212,482	150,000	157,000	-	-
	Total Resources	\$ 4,496,577	\$ 4,780,535	\$ 4,115,757	\$ 4,147,776	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 281-51-5107-510702-5130000000							
42100	Fees						
	Investment Fees	\$ 5,212	\$ 5,200	\$ 10,000	\$ 10,000	\$ -	\$ -
	Admin Fees	2,301	2,006	10,000	10,000	-	-
47750	Transfers To Other Funds	15,022	702,174	477,853	61,270	-	-
49997	Contingency	-	-	3,617,904	2,000,000	-	-
49999	Reserve for Future Expenditures	-	-	-	2,066,506	-	-
	Total Requirements	\$ 22,535	\$ 709,380	\$ 4,115,757	\$ 4,147,776	\$ -	\$ -
	Total Resources	\$ 4,496,577	\$ 4,780,535	\$ 4,115,757	\$ 4,147,776	\$ -	\$ -

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SDC ZONE 2 - LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 282-51-5107-510702-							
30110	Restricted Beginning Fund Balance	\$ 2,568,205	\$ 2,973,193	\$ 1,775,220	\$ 1,894,915	\$ -	\$ -
34430	Miscellaneous Fees	7,260	8,007	10,000	9,000	-	-
34590	System Development Charges	355,867	392,619	400,000	351,000	-	-
36110	Interest Income	131,654	133,777	71,000	67,000	-	-
Total Resources		\$ 3,062,986	\$ 3,507,596	\$ 2,256,220	\$ 2,321,915	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 282-51-5107-510702-							
42100	Fees						
	Investment Fees	\$ 3,200	\$ 3,263	\$ 5,000	\$ 5,000	\$ -	\$ -
	Admin Fees	5,205	10,061	10,000	10,000	-	-
47750	Transfers To Other Funds	81,387	1,100,133	1,188,228	892,874	-	-
49997	Contingency	-	-	1,052,992	1,000,000	-	-
49999	Reserve for Future Expenditures	-	-	-	414,041	-	-
Total Requirements		\$ 89,792	\$ 1,113,457	\$ 2,256,220	\$ 2,321,915	\$ -	\$ -
Total Resources		\$ 3,062,986	\$ 3,507,596	\$ 2,256,220	\$ 2,321,915	\$ -	\$ -

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SDC ZONE 3 - LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 283-51-5107-510702							
30110	Restricted Beginning Fund Balance	\$ 2,645,340	\$ 2,871,843	\$ 1,631,196	\$ 1,577,292	\$ -	\$ -
34430	Miscellaneous Fees - UGMA	2,005	3,277	4,000	3,000	-	-
34590	System Development Charges	98,233	160,591	100,000	90,000	-	-
36110	Interest Income	133,249	126,348	65,000	63,000	-	-
Total Resources		\$ 2,878,827	\$ 3,162,059	\$ 1,800,196	\$ 1,733,292	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 283-51-5107-510702							
42100	Fees						
	Investment Fees	\$ 3,245	\$ 3,084	\$ 5,000	\$ 5,000	\$ -	\$ -
	Admin Fees	1,397	3,719	10,000	10,000	-	-
47750	Transfers To Other Funds	2,342	936,665	802,173	1,557,430	-	-
49997	Contingency	-	-	983,023	160,862	-	-
Total Requirements		\$ 6,984	\$ 943,468	\$ 1,800,196	\$ 1,733,292	\$ -	\$ -
Total Resources		\$ 2,878,827	\$ 3,162,059	\$ 1,800,196	\$ 1,733,292	\$ -	\$ -

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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 26-27 Capital Outlay budget is based on NCPRD's 2025 System Plan, recently adopted in October 2025.

The 2025 System Plan combined robust community engagement and extensive data analysis to generate a Capital Improvement Projects list. The list of projects is grouped into sequencing categories of short (0-5 years), mid (5-10 years), and long-term (10-20 years). The capital projects planned in the FY 26-27 budget are derived directly from the 2025 System Plan's short-term list of projects and action item priorities. These priorities reflect the most current and accurate needs and wants of the community. The 2007 CIP will be updated in the near future to be in alignment with the 2025 System Plan.

The FY 26-27 Capital Projects reflect input from the community at large as well as District leadership, management, operations staff, and members of the District Advisory Committee (DAC). Project sequencing in the 2025 System Plan was established based on several criteria:

- Capital repair needs at existing parks and facilities
- Frequency of use and demand
- Equitable geographic distribution of improvements and new park development across the district
- Staff assessments of facility conditions and priorities
- Community navigator evaluations based on site observations

Projects submitted with the FY 26-27 budget include a short description of the capital improvement project, cost estimate, and funding source.

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

FUND BALANCE

The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. The beginning fund balance in FY 26-27 for the Capital Projects Fund is

estimated to be approximately \$5.2 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 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 FY 25-26, the District is prioritizing 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 26-27.

The FY 26-27 Capital Projects Fund budget anticipates transfers in from SDC funds totaling approximately \$2.4 million and \$9,000 from the NCPRD General Fund. NCPRD has been awarded a total of \$1.9 million in grant funding for the park at the Jennings Lodge campus, including \$140,000 from the Department of Land Conservation and Development grant program, \$808,386 from the 2019 Metro Local Bond Share, and \$1,000,000 from Metro's Nature in Neighborhoods grant program. The FY 26-27 budget includes \$1.2 million of this funding, aligned with anticipated project costs for the fiscal year. The Clackamas County Development Agency (CCDA) is contributing \$350,000 to support design work for the park at the 70th and Monroe property. Funding for the \$566,500 Capital Repair and Replacement projects is budgeted from the fund balance. The fund is projected to receive \$64,000 in interest revenue.

EXPENDITURE SUMMARY

Total expenditures budgeted in the Capital Projects Fund for FY 26-27 are \$9.4 million.

The majority of expenditures in the Capital Projects Fund are for Capital Outlay. The total budgeted expenditures for Capital Outlay are approximately \$4.5 million, which is mostly for Capital Improvement Projects. Capital Improvement Projects are divided into three phases for FY 26-27: planning, design, and construction. Significant expenditures for project planning include \$30,000 for the SDC Methodology update. Design costs totaling \$950,000 are budgeted for the park at the 70th and Monroe property and the park at the Justice property. Construction costs included in the FY 26-27 budget are as follows: \$2.1 million for the park at Jennings Lodge campus and \$875,000

for the park at Justice property. The Capital Repair and Replacement program has budgeted \$564,500 in Capital Outlay for building and land improvements, and vehicles.

The materials and services line items consist of investment fees, which is budgeted at \$7,000 for FY 26-27.

The District is budgeting approximately \$4 million in Contingency for use on any unexpected expenditures in either program. Additionally, \$916,045 has been budgeted in a reserve account to be spent on future project phases and additional projects determined by the 2025 System Plan.

The Milwaukie Bay Park project is currently on hold, and no expenditures are budgeted at this time. However, the District has set aside SDC funds in Contingency should an intergovernmental agreement (IGA) be executed between the City of Milwaukie and NCPRD in FY 26-27. For additional details on the project status and related IGAs, please refer to the Milwaukie Bay Park Capital Improvement Project page.

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 and park at Justice property is budgeted in FY 26-27. 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 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Beginning Fund Balance	6,580,855	4,398,885	7,022,419	6,312,977	5,241,545
Revenues					
Federal, State, local, All Other Gifts and Donations	159,255	642,196	887,000	1,668,922	1,248,386
All Other Revenue					
Resources	292,670	6,571,798	279,000	469,694	574,000
Other Interfund Transfers	514,586	10,325,338	2,818,858	2,628,858	2,365,614
Sub-total - Revenues	966,511	17,539,332	3,984,858	4,767,474	4,188,000
TOTAL RESOURCES	7,547,366	21,938,217	11,007,277	11,080,451	9,429,545

REQUIREMENTS	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Operating Expenditures					
Materials and Services	7,516	8,023	14,000	14,000	7,000
Capital Outlay	3,140,965	15,617,217	6,674,106	5,824,906	4,528,500
Special Payments	-	-	-	-	1,000
Contingency	-	-	2,804,611	-	3,977,000
Reserve For Future Expenditures	-	-	1,514,560	-	916,045
Ending Fund Balance	4,398,885	6,312,977	-	5,241,545	-
TOTAL REQUIREMENTS	3,148,481	15,625,240	11,007,277	5,838,906	9,429,545

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 26-27 Capital Improvement Project budget is based on the District's 2025 System Plan. 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 26-27 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, and Construction.

CAPITAL IMPROVEMENT PROJECTS FY 26-27

- Trails Master Plan
- SDC Methodology
- Park at the Jennings Lodge campus
- Park at 70th and Monroe Property: Phase 1
- Park at Justice Property

BUDGET

A total of \$3,964,000 is budgeted for the five Capital Improvement Projects listed. Individual Capital Improvement Project pages 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 currently active and have assigned staff, while unfunded projects represent future district priorities and are now included in the System Plan.

CAPITAL IMPROVEMENT PROJECTS LINE ITEM DETAIL

Resources

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 480-51-5105-510503-							
30100	Beginning Fund Balance*	\$ 3,397,665	\$ 1,371,700	\$ 2,270,207	\$ 821,997	\$ -	\$ -
30100	Beginning Fund Balance - Property Acquisition	-	-	2,035,247	2,825,011	-	-
33120	State Capital Grants	-	323,558	400,000	140,000	-	-
33130	Local Capital Grants	114,255	293,638	487,000	1,108,386	-	-
36110	Interest Income	140,828	165,050	170,000	160,000	-	-
38110	Contributions & Donations	-	375,000	-	350,000	-	-
39110	Transfers In From Other Funds	514,586	10,325,338	2,818,858	2,365,614	-	-
39120	Asset Sale Proceeds	-	5,869,502	-	-	-	-
Total Resources		\$ 4,167,334	\$ 18,723,786	\$ 8,181,312	\$ 7,771,008	\$ -	\$ -

Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Cost Center 480-51-5105-510503-							
42030	Banking & Merchant Fees	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -
42100	Investment Fee	3,476	4,222	10,000	5,000	-	-
47500	Special Payments	-	-	-	1,000	-	-
48150	Construction						
	Planning						
	Systems Plan	161,839	215,364	4,500	-	-	-
	TGM Trails	-	-	6,000	9,000	-	-
	SDC Methodology	-	-	50,000	30,000	-	-
	Projects at Concord Property	1,333	-	-	-	-	-
	Park at Jennings Lodge	3,581	270	-	-	-	-
	Design						
	70th Monroe Park	-	-	-	350,000	-	-
	Projects at Concord Property	428,238	381,708	-	-	-	-
	Park at Justice Property	-	-	80,000	600,000	-	-
	Park at Jennings Lodge	201,467	168,286	370,000	-	-	-
	Construction						
	Projects at Concord Property	-	11,181,554	2,308,358	-	-	-
	Park at Jennings Lodge	1,995,349	-	887,000	2,100,000	-	-
	Park at Justice Property	-	-	-	875,000	-	-
48190	Land Acquisition	-	3,394,743	1,024,748	-	-	-
49997	Contingency	-	-	1,926,146	3,477,000	-	-
49999	Reserve for Future Expenditures	-	-	1,514,560	324,008	-	-
Total Requirements		\$ 2,795,634	\$ 15,346,147	\$ 8,181,312	\$ 7,771,008	\$ -	\$ -
Total Resources		\$ 4,167,334	\$ 18,723,786	\$ 8,181,312	\$ 7,771,008	\$ -	\$ -

*\$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

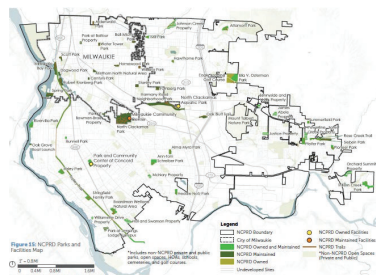
Capital Improvement Projects	Project Identification Number	FY 26-27 Project Cost	SDC Funding Resources				NCPRD General Fund	Contributions and Donations	Grant Funding
			Zone 1 Milwaukie	Zone 1 UGMA	Zone 2 UGMA	Zone 3 UGMA			
Trails Network Plan	510525310	\$9,000	\$-	\$-	\$-	\$-	\$9,000	\$-	\$-
SDC Methodology	500621601	30,000	7,500	7,500	7,500	7,500	-	-	-
Park at Jennings Lodge Campus	500621604	2,100,000	-	-	851,614	-	-	-	1,248,386
Park at 70th and Monroe Property	510527000	350,000	-	-	-	-	-	350,000	-
Park at Justice Property	510523001	1,475,000	-	-	-	1,475,000	-	-	-
Total Resources		\$3,964,000	\$7,500	\$7,500	\$859,114	\$1,482,500	\$9,000	\$350,000	\$1,248,386

Capital Improvement Projects by Requirement Category

Capital Improvement Projects	Project Identification Number	FY 26-27 Project Cost	Planning	Design	Construction
Trails Network Plan	510525310	\$9,000	\$9,000	\$-	\$-
SDC Methodology	500621601	30,000	30,000	-	-
Park at Jennings Lodge Campus	500621604	2,100,000	-	-	2,100,000
Park at 70th and Monroe Property	510527000	350,000	-	350,000	-
Park at Justice property	510523001	1,475,000	-	600,000	875,000
Total Requirements		\$3,964,000	\$39,000	\$950,000	\$2,975,000

CAPITAL IMPROVEMENT PROJECT DETAILS

TRAILS NETWORK PLAN

<p>NCPRD Project No.: 510525310</p> <p>Scheduled Completion: 2027</p>	
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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 three-four 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 will provide a match of \$35,507 through staff time. NCPRD General Fund budgeted \$9,000 for the project to support materials and engagement activities.

NON-FINANCIAL IMPACT

Project provides planning guidance for future capital projects.

FY 26-27 PROJECT COSTS	
Planning	\$9,000
Total	\$9,000

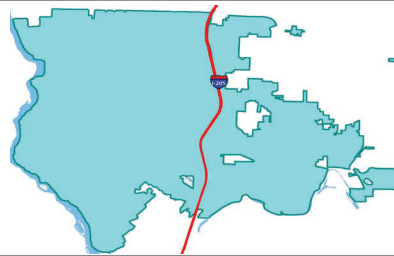
Fiscal Year	NCPRD General Fund	Total
26-27	\$9,000	\$9,000
Total	\$9,000	\$9,000

SYSTEM DEVELOPMENT CHARGES METHODOLOGY UPDATE

SDC Funding Resource: Districtwide

NCPRD Project No.: 500621601

Scheduled Completion: 2027



PURPOSE AND JUSTIFICATION

The System Development Charges (SDC) Methodology Update will 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 zone 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 percentages.

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 26-27 PROJECT COSTS		Fiscal Year	SDC Zone 1 Milwaukie	SDC Zone 1 UGMA	SDC Zone 2	SDC Zone 3	Total
Planning	\$30,000						
Total	\$30,000	26-27	\$7,500	\$7,500	\$7,500	\$7,500	\$30,000
		Total	\$7,500	\$7,500	\$7,500	\$7,500	\$30,000

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

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

NCPRD and the City of Milwaukie have been working on an IGA to address completion of the Milwaukie Bay Park project. An Intergovernmental Agreement is being negotiated between NCPRD and the City of Milwaukie for the funding and construction of Milwaukie Bay Park phase III as well as the future operations and maintenance of the park. A portion of project funding has been retained in the budget should an agreement be reached in FY 26-27.

PARK AT JENNINGS LODGE CAMPUS

Project Address: 18521 SE River Road,
Milwaukie
SDC Funding Resource: Zone 2-UGMA
NCPRD Project No.: 500621604
Scheduled Completion: 2027



PURPOSE AND JUSTIFICATION

In partnership with the Oregon City School District (OCSD) this project cooperatively develops a neighborhood park in a park deficient area of the district. The total estimated construction cost as of 2026 is \$2.8 million, \$2.1 million is budgeted for FY 26-27. 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. Grants will fund remaining construction costs.

NON-FINANCIAL IMPACT

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

FY 26-27 PROJECT COSTS		Fiscal Year	SDC Zone 2	Grant Funding	Total
Construction	\$2,100,000	26-27	\$851,614	\$1,248,386	\$2,100,000
Total	\$2,100,000	Total	\$851,614	\$1,248,386	\$2,100,000

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 AT 70TH AND MONROE PROPERTY: PHASE 1

Project Address: se 70TH Ave and SE Monroe St.

SDC Funding Resource: Zone 1-UGMA

NCPRD Project No.: 510527000

Scheduled Completion: TBD



PURPOSE AND JUSTIFICATION

NCPRD's adopted 2025 System Plan identifies the need for a new community park at the undeveloped property located at SE 70th and SE Monroe St. Development of Phase 1 of a new community park at this location will:

- define a phasing approach to park development;
- develop Phase 1 of a community park in an area identified as high priority for park development in the 2025 System Plan; and
- engage District residents to best address needs.

IMPACT ON OPERATING BUDGET

No NCPRD General Funds are budgeted. This project is eligible for funding from Clackamas County's Development Agency (CCDA) through an IGA with NCPRD and will be eligible for Zone 1 UGMA SDC funds with an update to the current 2007 SDC CIP Methodology project list.

NON-FINANCIAL IMPACT

Allocated funding will support preliminary design efforts.

FY 26-27 PROJECT COSTS		Fiscal Year	Contributions and Donations	Total
Design	\$350,000			
Total	\$350,000	Total	\$350,000	\$350,000

Note: Project is expected to be 45% SDC eligible based on the 2007 SDC CIP Methodology. To be SDC eligible an update to the current 2007 SDC CIP Methodology project list is needed.

PARK AT JUSTICE PROPERTY

Project Address: 13871 SE 122nd Ave and Sunnyside
SDC Funding Resource: Zone 3-UGMA
NCPRD Project No.: 510523001
Scheduled Completion: 2028



PURPOSE AND JUSTIFICATION

NCPRD’s adopted 2025 System Plan identifies the need for an additional neighborhood park at Justice Property located on 122nd Ave, in a park deficient neighborhood. The Justice Property project will:

- develop a neighborhood park in the Sunnyside neighborhood on undeveloped park property; and
- engage District residents to best address needs.

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 design and construction. Once the design process is underway, NCPRD will apply for applicable grants to help fund construction.

FY 26-27 PROJECT COSTS	
Design	\$600,000
Construction	875,000
Total	\$1,475,000

Fiscal Year	SDC Zone 3	Total
26-27	\$1,475,000	\$1,475,000
Total	\$1,475,000	\$1,475,000

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

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. Only items fitting the Clackamas County procedure for asset classification, capitalization and useful life will be capitalized.

CAPITAL REPAIR AND REPLACEMENT PROJECTS FY 26-27

- Aquatic Park Pool Deck Coating
- Aquatic Park Slide Fiberglass/Gelcoat Repair
- Aquatic Park Sand Filter Change
- Aquatic Park Pump Replacements
- Dump Truck Replacement
- Playground Improvement at Mill Park

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 bonds 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. Due to limited resources additional funds will not be allocated to this Fund but instead reserved for operational purposes. 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 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Adopted FY 26-27	Approved FY 26-27
Cost Center 480-51-5105-510504-							
30100	Beginning Fund Balance	\$ 3,183,190	\$ 3,027,185	\$ 2,716,965	\$ 1,594,537	\$ -	\$ -
33150	State Operating Grants	45,000	25,000	-	-	-	-
36110	Interest Income	151,842	156,246	109,000	64,000	-	-
38110	Contributions & Donations	-	6,000	-	-	-	-
Total Resources		\$ 3,380,032	\$ 3,214,431	\$ 2,825,965	\$ 1,658,537	\$ -	\$ -

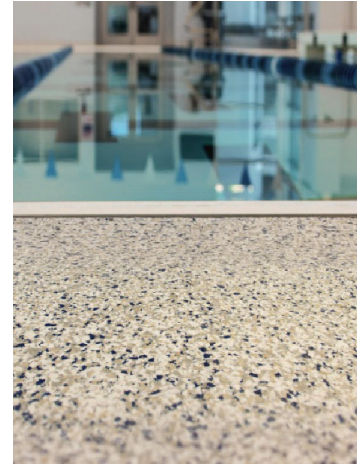
Requirements

Object Code	Item	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Adopted FY 26-27	Approved FY 26-27
Cost Center 480-51-5105-510504-							
42100	Investment Fee	\$ 3,690	\$ 3,801	\$ 4,000	\$ 2,000	\$ -	\$ -
48120	Building Improvements	140,459	107,899	1,657,000	229,500	-	-
48150	Construction - Park Improvements	74,489	-	200,000	-	-	-
48160	Equipment & Furnishings >\$5k	55,590	8,722	25,500	-	-	-
48200	Land Improvements	5,553	5,385	61,000	250,000	-	-
48230	Vehicles	73,067	153,287	-	85,000	-	-
49997	Contingency	-	-	878,465	500,000	-	-
49999	Reserve For Future Expenditures	-	-	-	592,037	-	-
Total Requirements		\$ 352,847	\$ 279,094	\$ 2,825,965	\$ 1,658,537	\$ -	\$ -
Total Resources		\$ 3,380,032	\$ 3,214,431	\$ 2,825,965	\$ 1,658,537	\$ -	\$ -

CAPITAL REPAIR AND REPLACEMENT ITEMS

AQUATIC PARK POOL DECK COATING

The stairway to the slide tower and decking behind the wave pool has deteriorated due to rusting steel and swollen rebar embedded in the concrete stairs. The affected areas have been removed and replaced/repared with new steel and concrete. To protect this investment and prevent the same issues from occurring in other areas of the park, the concrete will be coated and sealed, protecting the refreshed surface and providing greater traction for patrons.



Budgeted cost: \$150,000

AQUATIC PARK SLIDE FIBERGLASS/GELCOAT REPAIR

As part of the FY 25-26 Capital Repair and Replace projects, a slide inspection was completed. That inspection pointed out several needs to maintain safe slide conditions as well as to extend the useful life of the equipment. Much of the work can be done in-house by NCPRD staff, but the fiberglass repair and slide gelcoat are specialized functions that should be done by a professional.



Budgeted Cost: \$40,000

AQUATIC PARK SAND FILTER CHANGE

The sand filters at the Aquatic Park are a vital system to providing patrons with clean water. The current sand is overdue for changing and bigger maintenance issues can arise over time that can result in system shutdown. This project includes the materials and labor for a full sand change, which will extend the life of that system by about 10 years.



Budgeted cost: \$25,000

AQUATIC PARK PUMP REPLACEMENTS

The Aquatic Park pump systems for the various pools are crucial for day-to-day operations. When a pump fails, it can take days or weeks to procure and install a replacement. This results in the need to shut down parts of the facility and can lead to loss in revenue. This capital repair and replace project would lead to the purchase of backup pumps for the most important systems in the facility and would greatly minimize the time any of the pool areas would be shut down due to equipment failure. Purchases include two spa pumps, kiddie pool pump, and lap/dive pool pump.



Budgeted cost: \$29,500

DUMP TRUCK REPLACEMENT

The 1998 Dodge dump truck is well past its usable life. Replacing the vehicle will ensure Parks and Facility Maintenance staff can perform essential tasks efficiently, with reliable equipment, for trash removal, mulching, and tree trimming or removal projects.

Budgeted cost: \$85,000



PLAYGROUND IMPROVEMENT AT MILL PARK

The play equipment at Mill Park has reached the end of its useful life and is in need of replacement. This project would replace the current structure with new play features and remove the wood chips while replacing with pour-in-place or rubber tile playground surfacing. The addition of this surfacing creates a space that ensures greater accessibility to the play area.

Budgeted cost: \$250,000



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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, 2025, is \$30,103,059,056, which calculates to a legal debit limit of approximately \$752.6 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 26-27.

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APPENDIX



NORTH CLACKAMAS
PARKS & RECREATION DISTRICT

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SUMMARY OF STAFFING BY PROGRAM

Fund Program	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
NCPRD General Fund						
Administration						
Full-Time *	0.00	5.00	5.00	5.00	0.00	0.00
Temporary and Part-Time **	0.00	0.70	0.00	0.00	0.00	0.00
Marketing and Communication						
Full-Time *	2.30	2.00	2.00	2.00	0.00	2.00
Temporary and Part-Time **	0.43	0.15	0.10	0.00	0.00	0.10
Recreation						
Full-Time *	5.22	4.76	5.03	5.45	0.00	0.00
Temporary and Part-Time **	2.72	1.18	2.86	3.80	0.00	0.00
Aquatic Park						
Full-Time *	7.78	6.93	6.94	6.94	0.00	0.00
Temporary and Part-Time **	16.56	13.21	15.65	14.19	0.00	0.00
Sports						
Full-Time *	4.14	3.48	3.48	2.98	0.00	0.00
Temporary and Part-Time **	12.93	10.52	11.60	9.49	0.00	0.00
Social Services						
Full-Time *	3.12	2.79	2.51	1.99	0.00	0.00
Temporary and Part-Time **	0.84	1.41	1.05	0.48	0.00	0.00
Nutrition						
Full-Time *	2.90	2.49	2.71	2.58	0.00	0.00
Temporary and Part-Time **	2.84	1.85	1.68	2.05	0.00	0.00
Transportation						
Full-Time *	0.33	0.29	0.07	0.00	0.00	0.00
Temporary and Part-Time **	1.57	1.48	0.71	0.00	0.00	0.00
Parks and Facility Maintenance						
Full-Time *	10.45	9.05	11.05	9.05	0.00	0.00
Temporary and Part-Time **	2.00	1.19	1.00	1.50	0.00	0.00
Trails and Natural Areas						
Full-Time *	2.30	2.00	1.00	2.00	0.00	0.00
Temporary and Part-Time **	1.37	1.22	1.22	0.00	0.00	0.00
Planning						
Full-Time *	3.25	3.00	3.00	3.00	0.00	0.00
Temporary and Part-Time **	0.88	0.17	0.00	0.00	0.00	0.00
Total NCPRD General Fund	83.93	74.87	78.66	72.50	0.00	0.00
Total Full-Time *	41.79	41.79	42.79	40.99	0.00	0.00
Total Temporary and Part-Time **	42.14	33.08	35.87	31.51	0.00	0.00
TOTAL NCPRD STAFFING	83.93	74.87	78.66	72.50	0.00	0.00

Beginning FY 24-25, Administration staff will be allocated to the Administration program instead of being 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 for passing 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	ISA – International Society of Arboriculture
ARPA – American Rescue Plan Act	M & S – Materials and Services
AV – Assessed Value	MBP – Milwaukie Bay Park
BCC – Clackamas County Board of Commissioners	MP – Master Plan
CC – Clackamas County	NA – Natural Areas
CIP – Capital Improvement Plan	NCAP – North Clackamas Aquatic Park
COA – Chart of Accounts	NCPRD – North Clackamas Parks and Recreation District
COLA – Cost of Living Adjustment	NCSD – North Clackamas School District
COM – City of Milwaukie	NRP – Non-Represented (Staff)
CPI – Consumer Price Index	NRPA – National Recreation and Park Association
CWMA – Cooperative Weed Management Area	NPAC – National Pesticide Applicator Certification
DAC – District Advisory Committee	NPSI – National Playground Safety Inspections
DTD – Department of Transportation and Development	OAA – Older Americans Act
DSB – Development Services Building	OAS – Older Adult Services
EA – Employees Association (Union)	OCSD – Oregon City School District
FTE – Full-Time Equivalent (Employee)	OFGOA – Oregon Government Finance Officers Association
EAP – Employee Assistance Program	OPSRP – Oregon Public Service Retirement Plan
EPA – Equal Pay Act	ORPA – Oregon Recreation and Park Association
FY – Fiscal Year	ORS – Oregon Revised Statute
GAAP – Generally Accepted Accounting Principles	PERS – Public Employees Retirement System
GASB – Government Accounting Standards Board	PSB – Public Services Building
GFOA – Government Finance Officers Association	PTNA – Parks, Trails, and Natural Areas
GIS – Geographic Information Systems	PTT – Part-Time Temporary (Employee)
GO – General Obligation (Bond)	SDAO – Special Districts Association of Oregon
HB – House Bill	SDC – System Development Charge
HVAC – Heating, Ventilation, and Air Conditioning	SUP – Special Use Permit
IGA – Intergovernmental Agreement	UGMA – Urban Growth Management Area
	WES – Water Environment Servi

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