

Introduction to the Budget

NORTH CLACKAMAS PARKS & RECREATION DISTRICT (NCPRD)

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Budget Basics



Terms Used in Budget

Appropriations

The amount budgeted to spend

Reserves

Funds set aside for future spending

Capital Outlay

A budget category for items having a value of \$10,000 or more and a useful economic life of more than one year

Expenditure

Outlay of funds which is chargeable for a specific period, usually one fiscal year.

Resources

Equals cash available plus total revenues

Fiscal Year

12-month period to which the annual operating budget applies, July 1 – June 30

Revenue

Income received to support programs provided to the community

Requirements

Equals appropriations plus reserves

Budget Structure

5 Funds

NCPRD's budget is prepared and adopted by individual funds.



NCPRD General Fund

Major Revenue Sources & Expenditures

System Development Charge Fund

(Zone 1)

System Development Charge Fund

(Zone 2)

System Development Charge Fund

(Zone 3)

Capital Projects Fund

Capital improvement & Asset Repair

Phases of Budget Preparation



Key Opportunities & Challenges



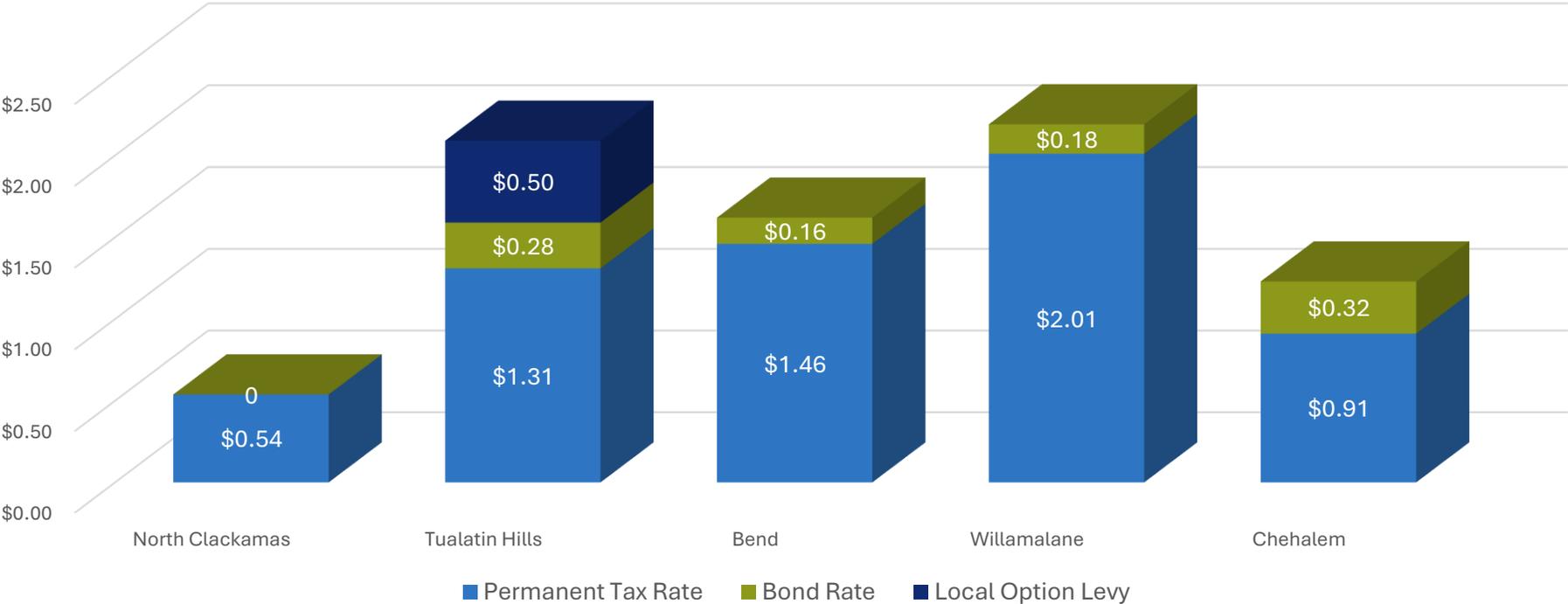
Key Opportunities

- NCPRD is **debt-free** after paying all remaining debt in full during FY 19-20; this saved the NCPRD General Fund approximately \$500,000 annually.
- Voter poll [2021] notes resident satisfaction with district parks, facilities, programs and services.
- Recent sale of Wichita and Clackamas Elementary properties generated \$5.875M for District property acquisitions.
- NCPRD's System Plan, a 20-year roadmap for District investments, approved and adopted 2025—first plan since 2004.
- Grand opening at Concord property in October 2025 with new community park, first fully accessible playground, first splash pad, and partially renovated community center.



Key Challenges

- Revenues have not kept pace with inflation; Permanent tax rate of \$0.54 /\$1,000
- Planned \$50M Capital Bond Measure never presented to voters to fund new parks and facilities which increases reliance on System Development Charge (SDC) funds.
- SDC fees for new development are insufficient with inflation.



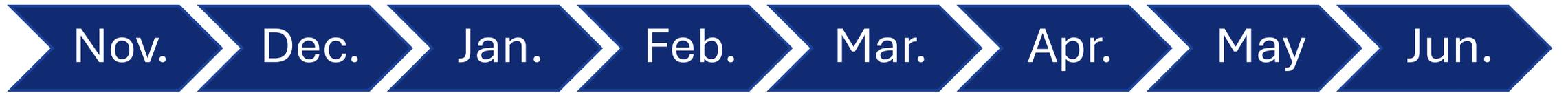
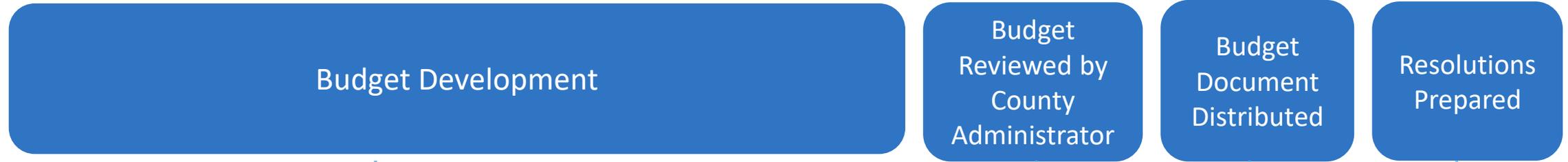
Stakeholder Input Opportunities





Stakeholder Input

Internal Process



Public Process



Budget Committee

The purpose of the Committee is to make recommendations to the Board of County Commissioners regarding North Clackamas Parks and Recreation District's budget.

- [Board of Directors](#) + District residents = Budget Committee (BC)*
- BC meets 3-4 times per year to receive updates on the NCPRD budget
- County [Budget Committee webpage](#) includes prior agendas, packets, and video recordings
- [NCPRD Financial Resources](#) includes bylaws and other financial resources
- Members appointed for staggered 3-year terms*
- Incumbents must reapply to be considered for subsequent terms
- All appointed members have the same authority*
- BC meets in late May each FY to deliberate on the proposed budget

[*ORS 294.414](#)

Clackamas County Commissioners

The Board of County Commissioners, acting as the NCPRD Board of Directors, serves on the Budget Committee along with district residents.



CRAIG ROBERTS
Chair
1st Term
2025-2028



BEN WEST
Commissioner
1st Term
2023-2026



PAUL SAVAS
Commissioner
4th Term
2023-2027



**MARTHA
SCHRADER**
Commissioner
4th Term
2021-2024



DIANA HELM
Commissioner
1st Term
2025-2028

Role of DAC in Budget Process

Provide input:

- Property acquisition
- Capital projects
- Planning projects
- Programs, services, and events

Provide information and support:

- NCPRD Budget Committee

Budget Committee Liaison

- DAC to appoint a liaison
- Communicate DAC values and priorities
- Serve as Committee resource
- Share DAC comments and/or concerns



System Plan Informs Budget

NCPRD's new System Plan will provide guidance on the next 20 years of investment. As a result, we are retiring the Budget Proposal Form.

Project and program implementation will now be guided by the System Plan and determined by available funding, staff resources, partnerships, legal commitments, and ultimately, approval by the NCPRD Board of Directors.

Community input remains a vital part of the process, and we encourage ongoing engagement through public meetings, advisory committees, and other outreach efforts. The District Advisory Committee meets every other month, starting in January of each calendar year.

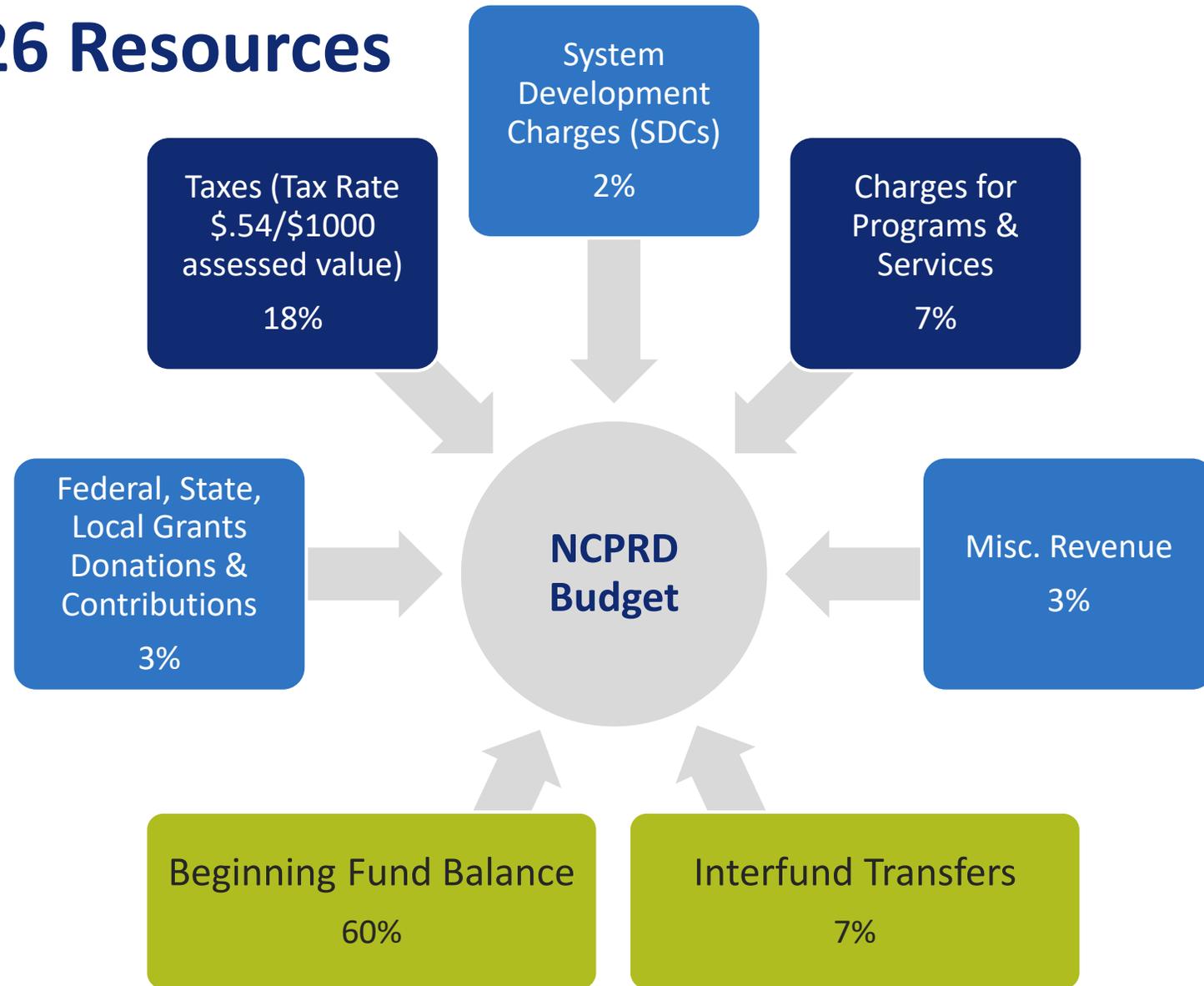


NCPRD Budget FY 25-26



NCPRD FY 25-26 Resources

Total Budget
\$42.8 Million

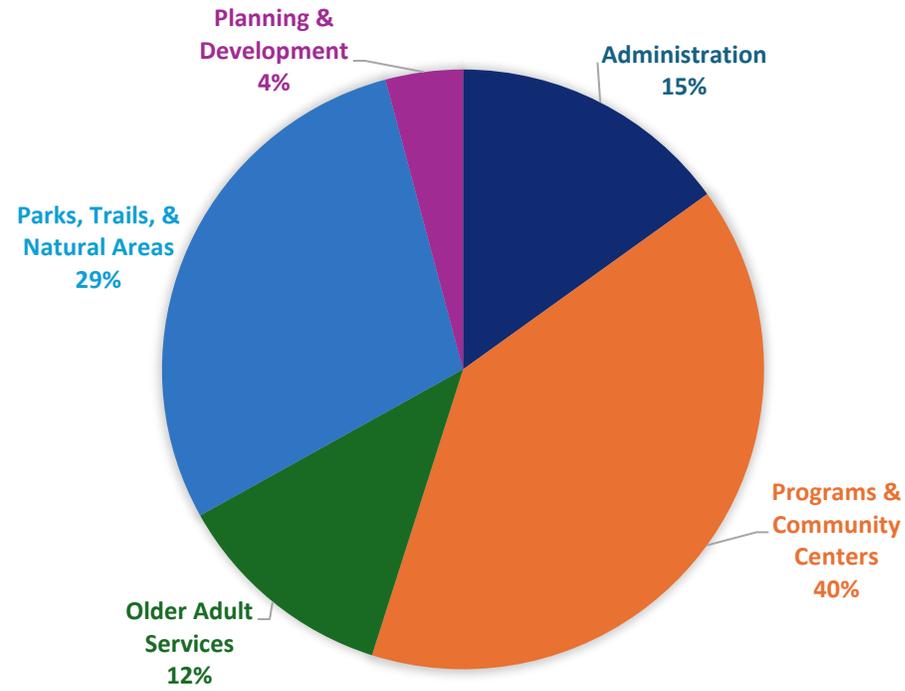


Revenue
Sources

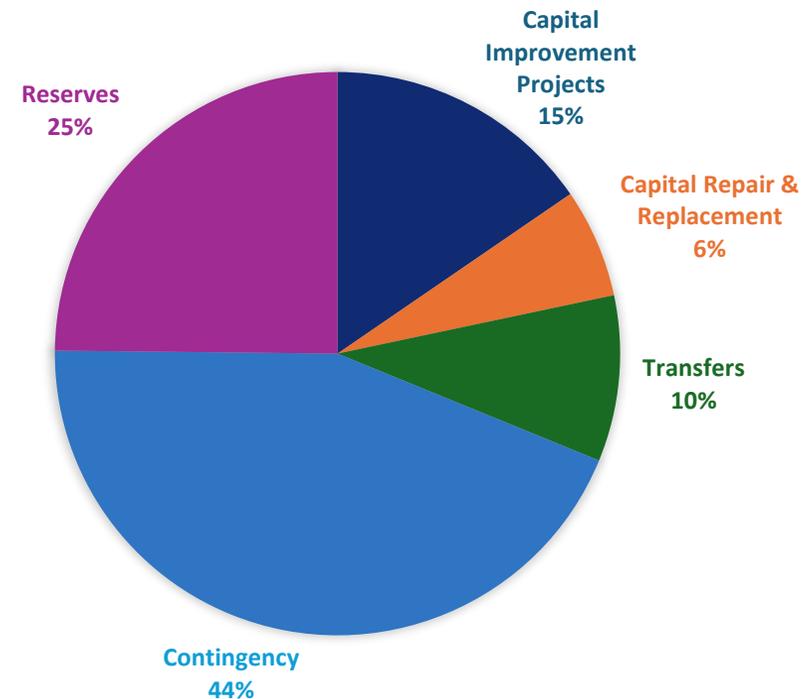


NCPRD Budget FY 25-26: \$42.8 million

Operating Expenses: \$11.7 million
(Staff, utilities, admin, marketing, etc.)



Non-Operating Expenses: \$31.1 million
(Capital projects, and other non-operational costs)



Capital Projects Fund

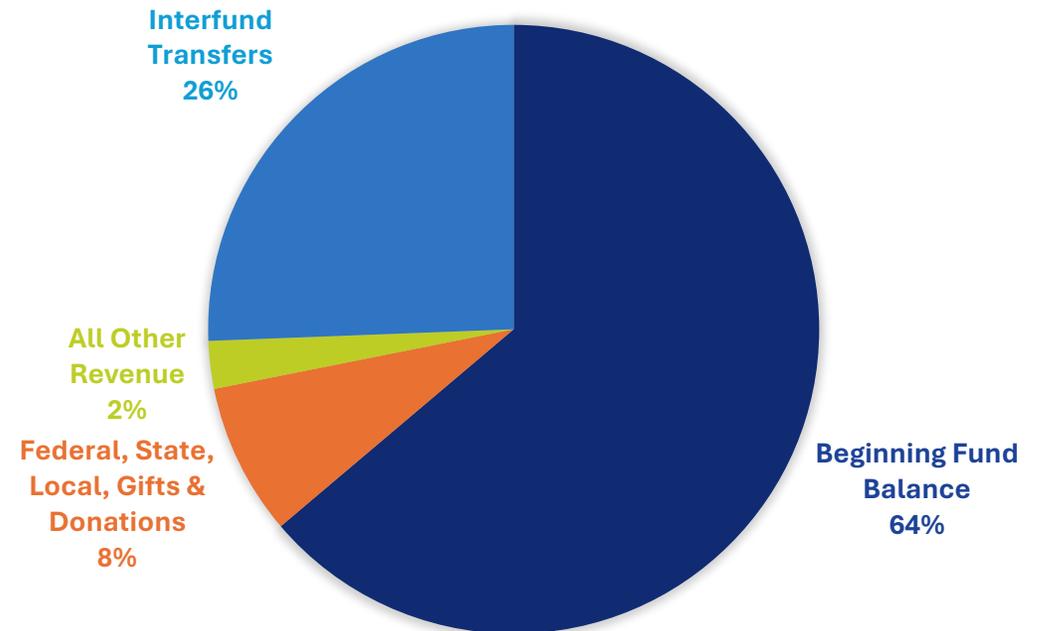
Capital Improvement Projects*

- To be identified in the System Plan Capital Improvement Projects List
- SDC eligible

Capital Repair and Replacement*

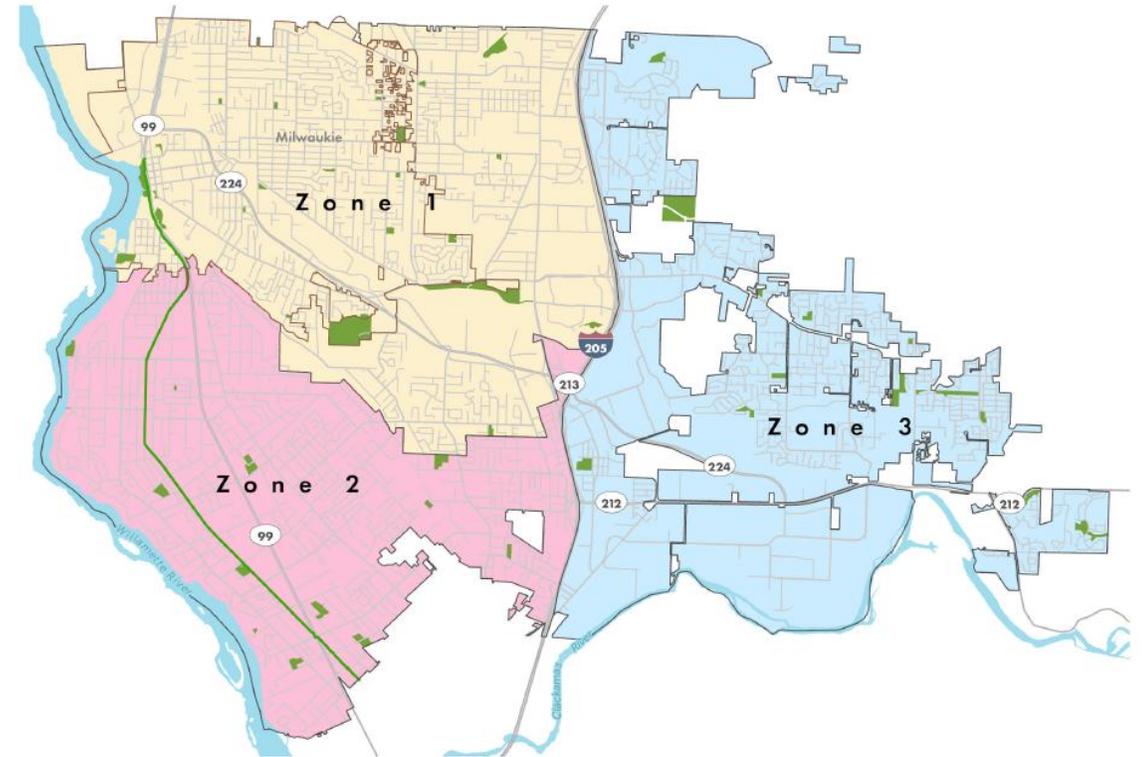
- Major repairs or replacements of assets

**Total cost must exceed \$10,000 with a useful life exceeding one year*



System Development Charge Funds (SDC)

- One-time fees for new development/significant redevelopments
- Charged at the time of development of both residential and commercial properties within the District's boundary.
- Funds new capital projects to serve growth
- Cannot be used for operations or maintenance
- Fees collected in 3 Zones

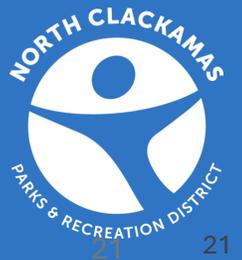


Budget References

[State of Oregon: Local Budget Law](#)

[County Budget Information](#)

[NCPRD Financial Information](#)



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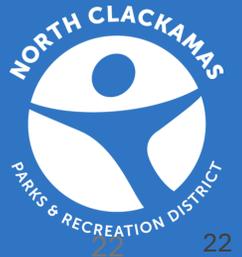
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Thank you

For questions, email finance@ncprd.org

