



June 25, 2015

Board of County Commissioners
Clackamas County

Members of the Board:

**Approval of a Resolution for North Clackamas Parks & Recreation District
Adopting a 2015/2016 Fiscal Year Budget, Making Appropriations and
Imposing and Categorizing Taxes for the Period of July 1, 2015 through June 30,
2016**

Purpose/Outcome	Adoption of Fiscal Year (FY) 2015/2016 budget for North Clackamas Parks & Recreation District (NCPRD)
Dollar Amount and Fiscal Impact	North Clackamas Parks & Recreation District FY 2015/2016 budget in the amount of \$42,250,824
Funding Source	Property taxes, System Development Charges, fees, grants, donations, etc.
Safety Impact	N/A
Duration	July 1, 2015 through June 30, 2016
Previous Board Action/Review	April 8, 2015 - NCPRD District Advisory Board recommended forwarding budget to NCPRD budget committee for approval. June 1, 2015 - NCPRD Budget Committee approved the FY 2015/2016 budget as presented.
Contact Person	Laura Zentner, CPA BCS Deputy Director 503.742.4351
Contract No.	N/A

BACKGROUND: The attached resolution and exhibit adopt the budget as published and approved by the Budget Committee, and in accordance with the state budget law, to make appropriations and to impose and categorize taxes for the fiscal year 2015/2016.

This resolution will establish a budget for North Clackamas Parks and Recreation District in the amount of **\$42,250,824**.

RECOMMENDATION:

Staff respectfully recommends adoption of the attached resolution as presented.

Respectfully submitted,


Laura Zentner, CPA
NCPRD Business Operations Director

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

A RESOLUTION OF THE BOARD OF
COUNTY COMMISSIONERS ACTING AS
THE GOVERNING BODY OF THE NORTH
CLACKAMAS PARKS AND RECREATION
DISTRICT IN THE MATTER OF ADOPTING
A 2015/2016 FISCAL YEAR BUDGET, MAKING
APPROPRIATIONS AND IMPOSING AND
CATEGORIZING TAXES FOR THE PERIOD
OF JULY 1, 2015 THROUGH JUNE 30, 2016

} Resolution No.

WHEREAS, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon, for the period of July 1, 2015 through June 30, 2016, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute; and,

WHEREAS, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Clackamas Review on June 17, 2015; and,

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

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

The budget is hereby adopted for the fiscal year 2015/2016 in the amount of \$42,250,824 and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.

The following ad valorem property taxes are hereby imposed for tax year 2015/2016 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI section 11b as subject to General Government Limitation:

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

ADOPTED this 25th day of June, 2015

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

Acting as the governing body of the
North Clackamas Parks & Recreation District

John Ludlow, Chair

Recording Secretary

**North Clackamas Parks and Recreation District
Fiscal Year 2015/2016
Exhibit A**

General Fund

Administration Division	\$ 753,409
Parks Maintenance Division	\$ 1,497,519
Recreation Division	\$ 444,430
Sports Division	\$ 1,109,751
Milwaukie Center Division	\$ 723,735
Aquatic Park Division	\$ 1,959,163
Marketing & Communications	\$ 373,789
Planning Division	\$ 400,610
Natural Resources	\$ 412,611
Non-departmental	
Special Payments	\$ 266,082
Transfers to Other Funds	\$ 1,442,809
Contingency	\$ 2,341,068
	<u>\$ 11,724,976</u>

Nutrition & Transportation Fund

Nutrition Division	\$ 492,966
Transportation Division	\$ 182,739
Non-departmental	
Special Payments	\$ 5,000
Transfers to Other Funds	\$ 24,670
Contingency	\$ 229,924
	<u>\$ 935,299</u>

System Development Charge Zone 1 Fund

Materials and Services	\$ 18,000
Transfers to Other Funds	\$ 1,059,089
	<u>\$ 1,077,089</u>

System Development Charge Zone 2 Fund

Materials and Services	\$ 5,000
Transfers to Other Funds	\$ 821,251
	<u>\$ 826,251</u>

System Development Charge Zone 3 Fund

Materials and Services	\$ 5,000
Transfers to Other Funds	\$ 9,633,819
	<u>\$ 9,638,819</u>

Debt Service Fund - Series 2010

Materials and Services	\$ 500
Debt Service	\$ 496,300
Reserve (Unappropriated)	\$ 107,760
	<u>\$ 604,560</u>

Debt Service Fund - Series 2008

Materials and Services	\$ 1,000
Debt Service	\$ 566,000
Reserve (Unappropriated)	\$ 141,303
	<u>\$ 708,303</u>

Capital Projects Fund

Materials and Services	\$ 30,000
Capital Outlay	\$ 12,452,925
Transfers to Other Funds	\$ 1,466,514
	<u>\$ 13,949,439</u>

Fixed Asset Replacement

Materials and Services	\$ 45,000
Capital Outlay	\$ 2,229,088
Transfers to Other Funds	\$ 162,000
Contingency	\$ 350,000
	<u>\$ 2,786,088</u>

Grand Total	<u>\$ 42,250,824</u>
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Total Appropriated	\$ 42,001,761
Total Unappropriated	\$ 249,063
	<u>\$ 42,250,824</u>