



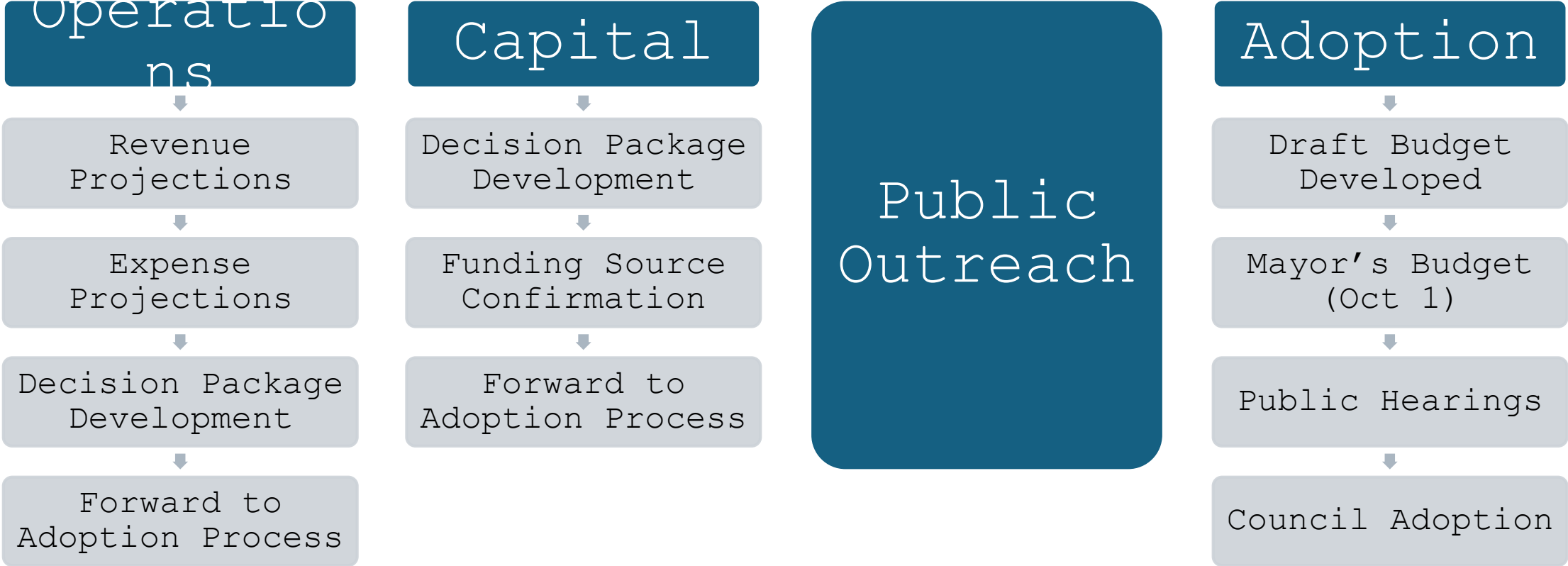
Parks and Recreation Commission

2025-2026 **DRAFT** Budget Presentation

August 28, 2024

Staff Presenters: Bryan
Steve W

Budget 101 – Budget Process



Budget 101 - Parks as Part of General Fund

Operations

Revenues

Property Taxes

Sales Taxes

Charges for Service (Rec
Class/Fac Rent)

Utility Taxes

Licenses/Permits

Franchise Fees

Etc.

Expenses

Parks and Rec - Maint,
Rec, Events, Planning

Police

Administration

Engineering

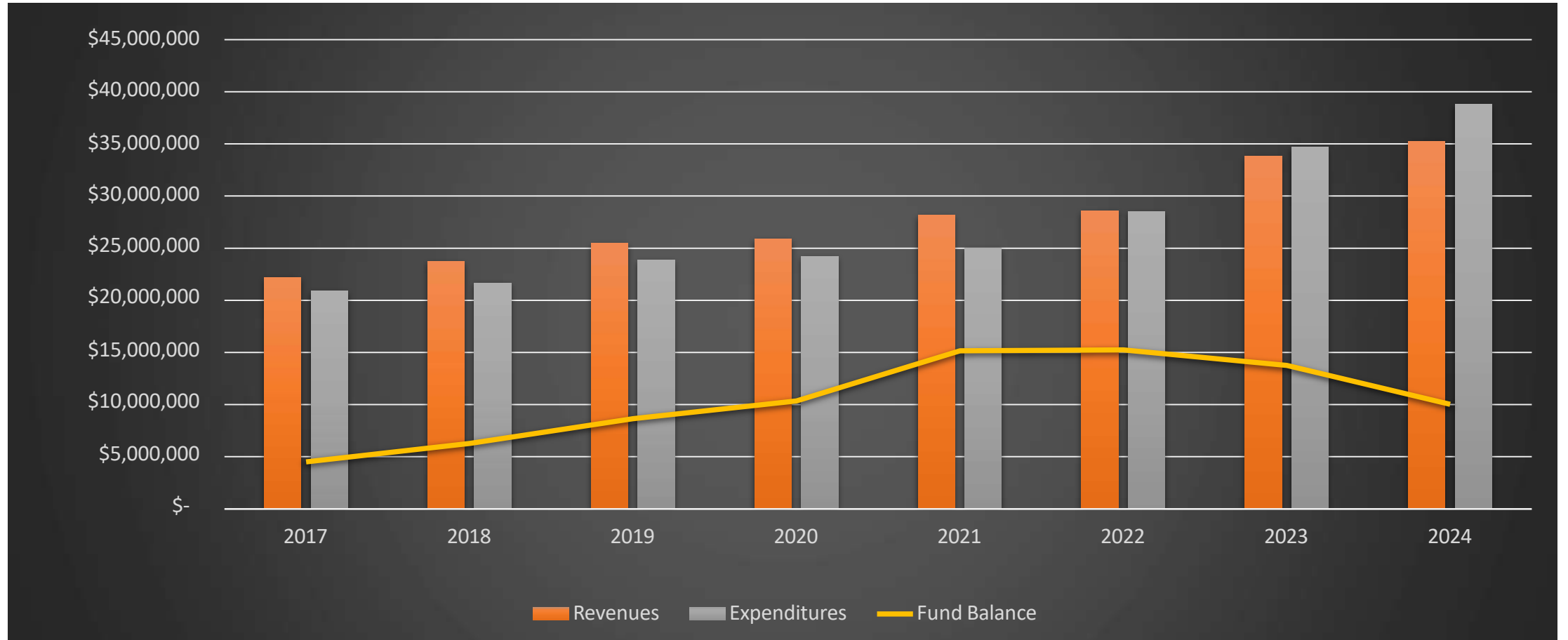
Finance

Fire

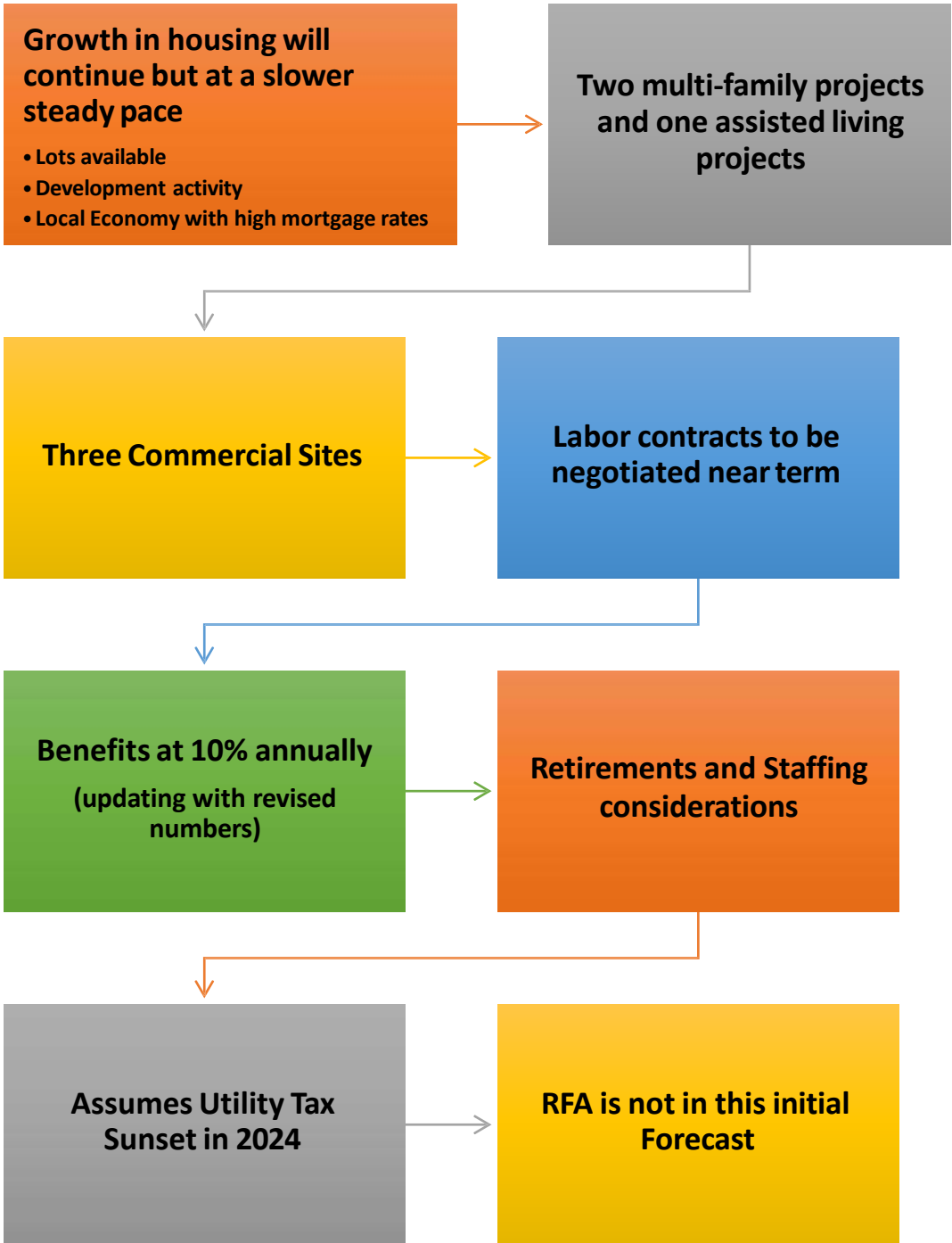
Streets

Etc.

Projected Revenues and Expenditures



2024-2033 Forecast Assumptions



Operational Budget (Snapshot in Time)

Recreation, Events & Facilities

Recreation, Events & Facilities

- **Salaries**

- 2023 - \$332,060
- 2024 Budget - \$344,774
- 2024 Projected - \$304,774 (Director position savings)

- **Supplies**

- 2023 - \$16,466
- 2024 Budget - \$16,113
- 2024 Projected - \$16,113

Summary

2024 Budgeted: \$1.30 mil

- **Services**

- 2023 - \$282,549
- 2024 Budget - \$659,500
- 2024 Projected - \$664,651

2024 Projected: \$1.19 mil**

**Anticipate 2025 Budget being less

- **Facilities**

- 2023 - \$255,714
- 2024 Budget - \$278,196
- 2024 Projected - \$203,078

Operations
1 Budget
(Snapshot in
Time)

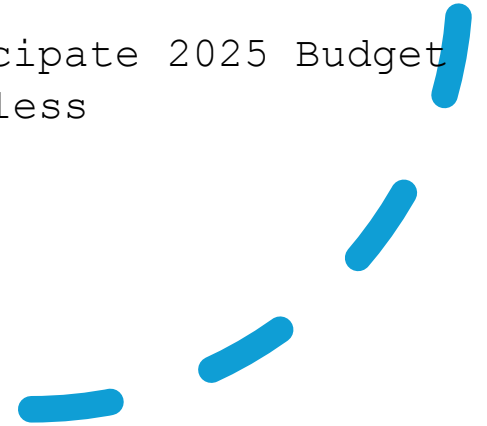
Operations
&
Maintenance


Operations & Maintenance

- **Salaries**
 - 2023 - \$608,352
 - 2024 Budget - \$623,048
 - 2024 Projected - \$590,048 (Main Wkr savings)
- **Supplies**
 - 2023 - \$84,681
 - 2024 Budget - \$98,699
 - 2024 Projected - \$89,033
- **Repairs/Maintenance**
 - 2023 - \$149,665
 - 2024 Budget - \$192,634
 - 2024 Projected - \$227,884
- **Services**
 - 2023 - \$803,488
 - 2024 Budget - \$835,712
 - 2024 Projected - \$770,714

Summary
2024 Budgeted: \$1.75 mil
2024 Projected: \$1.68 mil**

**Anticipate 2025 Budget being less



A close-up photograph of a pencil lying diagonally across a document. The document features a line graph with a grid. The y-axis has labels '100' and '50'. The x-axis has labels '93' and '98'. The pencil is positioned over the graph, and the text 'Capital Projects' is overlaid in white. The background is slightly blurred, showing more of the document and the pencil's texture.

Capital Projects

Budget 101

Capital

Real Estate Excise Tax (REET)

Must be used only on projects listed on capital facilities plan

Does not need to add capacity

No park land acquisitions

Park Impact Fee (PIF)

Must be used only on projects listed on parks capital facilities plan

Must add capacity to the parks system

Grant & Donation

Donations for capital and programs

Grants for capital projects

Grants for recreational and/or educational programming

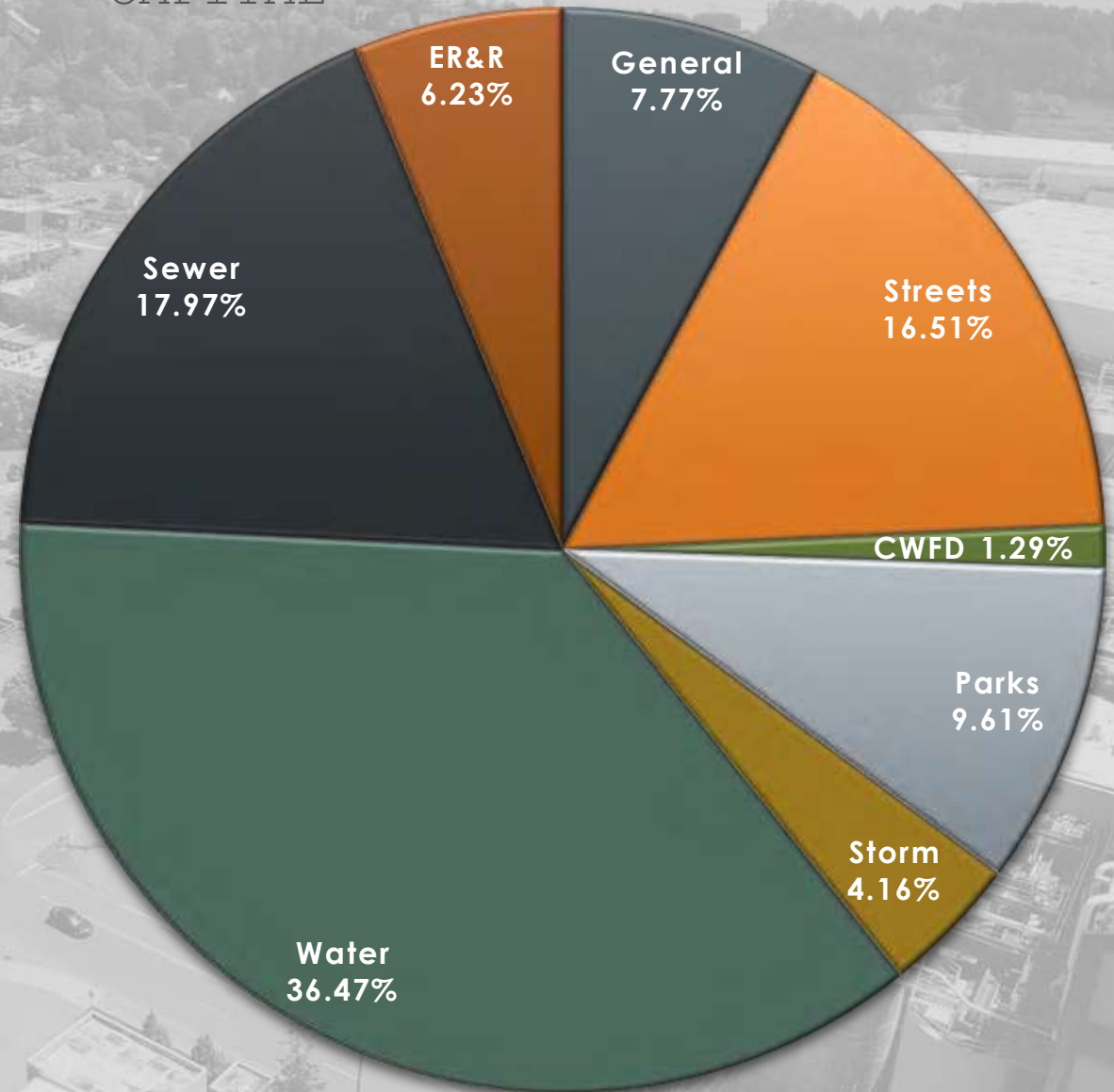
Capital Notes:

- Assuming development activity slows down - REET and PIF will be impacted
- REET/PIF used to pay Debt Service on Park Projects (Ex. Crown Park)
- Grants important, but not traditionally enough to fund

City-Wide 49 CAPITAL PACKAGES

- General Gov't – 5 projects
- Streets – 6 projects
- Fire/EMS – 1 project
- Parks – 8 projects
- Storm Water – 7 projects
- Water – 14 projects
- Sewer – 4 projects
- Equipm't R&R – 4 projects

AS A PERCENTAGE OF TOTAL
CAPITAL



GENERAL FUND, STREETS, FIRE, PARKS

Type	Dept/Fund	Project	2025 Budget	2026 Budget	Total Biennium	Funding Source(s)
CF	Gen Govt	IT - Phone System Replacement	\$ 940,000	\$ -	\$ 940,000	Citywide
CF	Gen Govt	Library - Building Improvements	\$ 589,978	\$ -	\$ 589,978	General Fund
Recur	Streets	Pavement Preservation	\$ 996,259	\$ 1,028,048	\$ 2,024,307	Streets
Recur	Streets	ADA Improvements	\$ 75,000	\$ 75,000	\$ 150,000	REET
CF	Streets	Horizontal Curve Improvements	\$ 334,286	\$ -	\$ 334,286	Grants
CF	Streets	NW Lake & Sierra Signal Improvements	\$ 437,750	\$ -	\$ 437,750	TIF
CF	Streets	SR 500/Everett St Improvements	\$ 900,000	\$ -	\$ 900,000	Streets/Grants
CF	Streets	NW 38th Ave Impvmts, Ph. 3 - Construction	\$ 7,775,200	\$ -	\$ 7,775,200	Grants/Debt
Recur	CWFD	Replacement Fire Engine	\$ 905,994	\$ -	\$ 905,994	FIF
Recur	Parks	Open Space/Parks/Trails	\$ 250,000	\$ 250,000	\$ 500,000	REET
CF	Parks	Field Drainage & Restroom/Dugout Rehab	\$ 150,000	\$ -	\$ 150,000	General Fund
CF	Parks	Bike Park Design & Construction	\$ 325,000	\$ -	\$ 325,000	REET
CF	Parks	Crown Park Improvements Phase 1 & 2	\$ 4,522,000	\$ -	\$ 4,522,000	PIF, REET, Grants, Debt
CF	Parks	T-3 (East Lake) Trail	\$ 500,000	\$ -	\$ 500,000	PIF
CF	Parks	South Lacamas Creek (3rd Ave) Trailhead	\$ 337,681	\$ -	\$ 337,681	REET
CF	Parks	Legacy Lands Master Planning	\$ 83,757	\$ -	\$ 83,757	Legacy Lands

NEWLY PROPOSED PROJECTS

Type	Dept/Fund	Project	2025 Budget	2026 Budget	Total Biennium	Funding Source(s)
New	Gen Govt	Police - Radio Replacement	\$ 129,115	\$ -	\$ 129,115	General Fund
New	Gen Govt	IT - Virtual Server Replacement	\$ 50,000	\$ -	\$ 50,000	Citywide
New	Parks	Forest Home Park Improvements	\$ 350,000	\$ -	\$ 350,000	REET
New	PW/Storm	Additional Gate at Lower Lake Dam	\$ 150,000	\$ -	\$ 150,000	Storm Water Rates
New	PW/Storm	Fish Wheel Removal	\$ -	\$ 75,000	\$ 75,000	Storm Water Rates
New	PW/Water	Gregg Reservoir Siting Analysis	\$ 100,000	\$ -	\$ 100,000	Water Rates
New	PW/Water	Operations Center Site	\$ 6,000,000	\$ -	\$ 6,000,000	Utility Debt
New	PW/Sewer	STEP Parallel Transmission Main	\$ 350,000	\$ -	\$ 350,000	Sewer Rates
New	ER&R	10 Yard Dump Truck (PW Shared)	\$ 400,000	\$ -	\$ 400,000	Citywide (PWorks)
New	ER&R	All-Terrain Mower (Parks)	\$ 55,000	\$ -	\$ 55,000	General Fund

Budget Summary

- Staff still dialing in Revenue and Expense projections. More to come through September.
- **General Fund** - as of today, appears that additional Revenue **and** Expense cuts will be needed to balance budget (and/or use of additional Reserves)
- **Operations** - additional resources/projects unlikely
- **Capital** - Combined with debt service payments, anticipated slow-down in development will impact ability to fund new projects with PIF and REET