



Kia Selley, NCPRD Director

June 27, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Sitting/Acting as the North Clackamas Parks and Recreation District Board of Directors  
Clackamas County

**Approval of a Supplemental Budget Resolution (Over 10%) for Fiscal Year 2023-24. Appropriations are increased by \$14,000. Funding is through Interfund Transfers and Other Revenue Sources. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	Budget adopted on June 22, 2023.		
<b>Performance Clackamas</b>	Build public trust through good government by providing budget responsibility and transparency		
<b>Counsel Review</b>	Yes	<b>Procurement Review</b>	No
<b>Contact Person</b>	Dominic Cortinas	<b>Contact Phone</b>	971-352-0673

**EXECUTIVE SUMMARY:** Each fiscal year it may become necessary to reduce allocations, allocate additional sources of revenue, transfer budgeted appropriations, and appropriate additional expenditures to more accurately meet the changing requirements of the North Clackamas Parks and Recreation District. The attached resolution reflects such changes requested in keeping with a legally accurate budget. These changes are in compliance with Oregon Budget Law ORS 294.433 – ORS 294.481, which allows for governing body approval of supplemental budget changes under qualified circumstances. The required notice has been published.

The effect of this resolution is a net increase of \$14,000 in appropriations and a transfer in appropriations of \$37,000. The NCPRD General Fund is reducing Contingency and adding spending authority to the Nutrition program. The Nutrition program is realigning costs based on actual expenditures, which are expected to exceed budgeted appropriations due to rising food costs, increased patrons at the Milwaukie Community Center, participants in the Meals on Wheels Program, and the 2023 wage reopener lump-sum payment to staff. The NCPRD System Development Charge (SDC) Funds are increasing revenue and expenditures because interest and investment fees have come in higher than expected.

**RECOMMENDATION:** Staff respectfully recommends adoption of the attached Resolution Order in keeping with a legally accurate budget.

Respectfully submitted,

Kia Selley,  
NCPRD Director

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**BEFORE THE BOARD OF  
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT  
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of Providing Authorization  
Regarding Adoption of a Supplemental  
Budget and Making Appropriations for  
Fiscal Year 2023-2024



Resolution No.  
*Page 1 of 1*

**Whereas**, during the fiscal year changes in appropriated expenditures may become necessary and appropriation may need to be increased, decreased or transferred from one appropriation category to another;

**Whereas**, a supplemental budget for the period of July 1, 2023 through June 30, 2024, inclusive, has been prepared and submitted to the District taxpayers as provided by statute;

**Whereas**, the funds being adjusted are:

- NCPRD General Fund
  - Administration Program
  - Nutrition Program
- NCPRD System Development Charge Fund Zone 1
- NCPRD System Development Charge Fund Zone 2
- NCPRD System Development Charge Fund Zone 3

It further appearing that it is in the best interest of the District to approve this change in appropriations for the period of July 1, 2023 through June 30, 2024.

**NOW THEREFORE, the Clackamas County Board of County Commissioners acting as the Board of Directors of the North Clackamas Parks and Recreation District resolves as follows:**

Pursuant to its authority under ORS 294.473, the supplemental budget is adopted and appropriations established as shown in the attached Exhibit A, attached hereto and incorporated by this reference herein; and

**DATED** this 27th day of June, 2024

**BOARD OF COUNTY COMMISSIONERS ACTING AS THE BOARD OF DIRECTORS  
OF THE NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

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Chair

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Recording Secretary

**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A**  
**June 27, 2024**  
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item

<b>1 NCPRD General Fund 213 - Administration</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	13,576,195	-	13,576,195	Operating Expenses	198,502	-	198,502	
Property Taxes	7,117,634	-	7,117,634	Transfers To Other Funds	8,900,000	-	8,900,000	
Charges,Fees,License,Permits,Fines Assessments	12,000	-	12,000	Contingency	2,908,692	(37,000)	2,871,692	
All Other Revenue	305,626	-	305,626	Reserves	940,000	-	940,000	
<b>Revised Total Fund Resources</b>			<b>21,011,455</b>	<b>Revised Total Fund Requirements</b>				<b>12,910,194</b>

Comments: The NCPRD General Fund - Administration program is reducing Contingency and adding spending authority to the Nutrition program. See item 2.

<b>2 NCPRD General Fund 213 - Nutrition</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	-	-	-	Operating Expenses	758,889	37,000	795,889	
Federal, State, Local, All Other Gifts & Donations	250,000	-	250,000					
Charges,Fees,License,Permits,Fines Assessments	273,000	-	273,000					
All Other Revenue	-	-	-					
<b>Revised Total Fund Resources</b>			<b>523,000</b>	<b>Revised Total Fund Requirements</b>				<b>795,889</b>

Comments: The NCPRD General Fund - Nutrition program is increasing its spending authority due to higher program costs at the Milwaukie Community Center and the personnel contract agreement payment.

<b>3 NCPRD System Development Charge Fund Zone 1</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	5,767,237	-	5,767,237	Operating Expenses	6,420	6,000	12,420	
Federal, State, Local, All Other Gifts & Donations	-	-	-	Transfers To Other Funds	2,270,193	-	2,270,193	
Charges,Fees,License,Permits,Fines Assessments	131,320	-	131,320	Reserves	3,695,944	-	3,695,944	
All Other Revenue	74,000	6,000	80,000					
<b>Revised Total Fund Resources</b>			<b>5,978,557</b>	<b>Revised Total Fund Requirements</b>				<b>5,978,557</b>

Comments: The NCPRD System Development Charge Fund Zone 1 is recognizing additional interest revenue and increasing investment fees.

<b>4 NCPRD System Development Charge Fund Zone 2</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,444,967	-	2,444,967	Operating Expenses	4,430	5,000	9,430	
Federal, State, Local, All Other Gifts & Donations	-	-	-	Transfers To Other Funds	2,108,104	-	2,108,104	
Charges,Fees,License,Permits,Fines Assessments	123,930	-	123,930	Reserves	489,363	-	489,363	
All Other Revenue	33,000	5,000	38,000					
<b>Revised Total Fund Resources</b>			<b>2,606,897</b>	<b>Revised Total Fund Requirements</b>				<b>2,606,897</b>

Comments: The NCPRD System Development Charge Fund Zone 2 is recognizing additional interest revenue and increasing investment fees.

<b>5 NCPRD System Development Charge Fund Zone 3</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,472,598	-	2,472,598	Operating Expenses	3,000	3,000	6,000	
Federal, State, Local, All Other Gifts & Donations	-	-	-	Transfers To Other Funds	278,968	-	278,968	
Charges,Fees,License,Permits,Fines Assessments	21,000	-	21,000	Reserves	2,245,630	-	2,245,630	
All Other Revenue	34,000	3,000	37,000					
<b>Revised Total Fund Resources</b>			<b>2,530,598</b>	<b>Revised Total Fund Requirements</b>				<b>2,530,598</b>

Comments: The NCPRD System Development Charge Fund Zone 3 is recognizing additional interest revenue and increasing investment fees.