



**NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

Development Services Building  
150 Beavercreek Road, Oregon City, OR 97045

Michael Bork, NCPRD Director

March 30, 2023

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

North Clackamas Parks and Recreation District Board of Directors

**Approval of a Supplemental Budget Resolution for North Clackamas Parks and Recreation District for Fiscal Year 2022-2023. Fiscal impact is a transfer of appropriations of \$153,000. Funding is through beginning fund balance, property taxes, fees and fines, and other revenue. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	<i>June 9, 2022 Business Meeting – Resolution 2022-59 Adopting the North Clackamas Parks &amp; Recreation District’s 2022-2022 Fiscal Year Budget and Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2022 through June 30, 2023</i>		
<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 transfer in appropriations of \$153,000. The NCPRD General Fund is reducing Contingency and adding spending authority to the Nutrition and Transportation Programs. See items 2 and 3 on Exhibit A. The Nutrition Program is realigning costs based on actual expenditures to increase this budget item by \$138,000. The Transportation Program is realigning costs based on actual expenditures to increase this budget item by \$15,000.

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

Respectfully submitted,

Michael Bork  
NCPRD Director

**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 2022-2023



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, 2022 through June 30, 2023, inclusive, has been prepared and submitted to the District taxpayers as provided by statute;

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

- North Clackamas Parks and Recreation District General Fund
  - Administration Program
  - Nutrition Program
  - Transportation Program

It further appearing that it is in the best interest of the County to approve this change in appropriations for the period of July 1, 2022 through June 30, 2023.

**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 30th day of March, 2023

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

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A**  
**March 30, 2023**  
 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	11,792,505	-	11,792,505	Operating Expenses	198,180	-	198,180	
Property Taxes	7,017,900	-	7,017,900	Transfers To Other Funds	8,948,406	-	8,948,406	
Charges,Fees,License,Permits,Fines Assessments	10,000	-	10,000	Contingency	2,373,670	(153,000)	2,220,670	
All Other Revenue	210,270	-	210,270					
<b>Revised Total Fund Resources</b>			<b>19,030,675</b>	<b>Revised Total Fund Requirements</b>			<b>11,367,256</b>	

Comments: The NCPRD General Fund is reducing Contingency and adding spending authority to the Nutrition and Transportation Programs. See items 2 and 3.

<b>2 NCPRD General Fund 213 - Nutrition</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	-	-	-	Operating Expenses	594,980	138,000	732,980	
Federal, State, Local, All Other Gifts & Donations	225,000	-	225,000					
Charges,Fees,License,Permits,Fines Assessments	230,000	-	230,000					
All Other Revenue	-	-	-					
<b>Revised Total Fund Resources</b>			<b>455,000</b>	<b>Revised Total Fund Requirements</b>			<b>732,980</b>	

Comments: The NCPRD Nutrition Program is realigning costs based on actual expenditures. Actual expenditures are expected exceed budgeted appropriations due to rising food costs, increased patrons at the Milwaukie Community Center, participants in the Meals on Wheels Program, staff realignment expenses and two staff retirements.

<b>3 NCPRD General Fund 213 - Transportation</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	-	-	-	Operating Expenses	148,507	15,000	163,507	
Federal, State, Local, All Other Gifts & Donations	14,400	-	14,400	Special Payments	-	-	-	
Charges,Fees,License,Permits,Fines Assessments	68,500	-	68,500					
All Other Revenue	-	-	-					
<b>Revised Total Fund Resources</b>			<b>82,900</b>	<b>Revised Total Fund Requirements</b>			<b>163,507</b>	

Comments: The NCPRD Transportation Program is realigning costs based on actual expenditures. Actual expenditures are expected to exceed budgeted appropriations due to rising fuel costs and staff realignment expenses.