



**BUSINESS AND COMMUNITY SERVICES
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

Development Services Building
150 Beaver Creek Road, Oregon City, OR 97045

Laura Zentner, BCS Director

June 18, 2020

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for North Clackamas Parks and Recreation District for
Transfer of Appropriations for Fiscal Year 2019-2020

Purpose/Outcomes	Approval of a resolution for a transfer of appropriations for North Clackamas Parks & Recreation District FY 2019-20
Dollar Amount and Fiscal Impact	There is no financial impact.
Funding Source	System Development Charges, Contingency
Duration	July 1, 2019 through June 30, 2020
Strategic Plan Alignment	This transfer of appropriations ensures a legally compliant and transparent budget process, which aligns with the County goal of Building Public Trust through Good Government.
Previous Board Action	<p><i>June 27, 2019 Business Meeting</i> – Resolution Adopting the North Clackamas Parks & Recreation District’s 2019-2020 Fiscal Year Budget and Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2019 through June 30, 2020</p> <p><i>December 3, 2019 Special NCPRD Business Meeting</i> – Approval of Settlement Agreement between the City of Happy Valley and the North Clackamas Parks & Recreation District</p> <p><i>December 12, 2019 Business Meeting</i> – Approval of Resolution No 2019-98 for a North Clackamas Parks and Recreation District Supplemental Budget (Less Than Ten Percent and Budget Reduction) for FY 2019-20</p> <p><i>March 19, 2020 Business Meeting</i> – Approval of Resolution No. 2020-17 for a North Clackamas Parks and Recreation District Supplemental Budget (More Than Ten Percent and Transferring and Making Appropriations) for FY 2019-20</p> <p><i>April 23, 2020 Business Meeting</i> – Approval of Resolution No. 2020-32 for a North Clackamas Parks and Recreation District Transfer of Appropriations</p>
Counsel Review	County Counsel Reviewed and Approved 5.26.20 JM
Contact Person	Elizabeth Gomez, Financial Operations Manager, NCPRD 503-742-4352

BACKGROUND:

Periodically during the fiscal year, it is necessary to transfer appropriations between the major categories (Administration, Park Maintenance, Recreation, Sports, Milwaukie Center, Aquatic Park, Marketing and Communications, Planning, Natural Resources, Nutrition, Transportation, Transfers, Contingency, Special Payments, Materials & Service, Capital Outlay, and Debt Service) to more accurately reflect the changing requirements of the operating departments.

Transfers are a method of moving budgeted appropriations during the fiscal year as required by state budget law per ORS 294.463. There is no financial impact incurred as a result of transfers as appropriations have been accomplished through the initial budget process.

The attached resolution reflects the above-mentioned changes as required by the District in keeping with a legally accurate budget.

- The North Clackamas Parks and Recreation District System Development Charges Fund - Zone 1 is decreasing the *Capital Outlay* category and increasing the *Materials and Services* category, in the amount of \$40,000, to pay for additional expenditures related to the collection and accounting of SDC fees.
- The North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition is decreasing the *Contingency* category and increasing the *Nutrition* category in the amount of \$50,000 to pay for additional, unanticipated expenditures related to the increased need for Nutrition services in response to the COVID-19 pandemic.

RECOMMENDATION:

Staff respectfully recommends the Board approve Resolution 2020-____, including Exhibit A, in keeping with a legally accurate budget.

ATTACHMENTS:

1. Resolution 2020-____

Respectfully submitted,



Laura Zentner, Director
Business and Community Services

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

A RESOLUTION OF THE CLACKAMAS
COUNTY BOARD OF COMMISSIONERS
ACTING AS THE GOVERNING BOARD OF THE
NORTH CLACKAMAS PARKS AND
RECREATION DISTRICT AND PROVIDING
AUTHORIZATION TO TRANSFER
APPROPRIATIONS WITHIN THE NORTH
CLACKAMAS PARKS AND RECREATION
DISTRICT FOR FISCAL YEAR 2019-20



Resolution No. 2020-_____

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

Whereas, transfer of appropriations for the period of July 1, 2019 through June 30, 2020, inclusive, is necessary to continue to prudently manage the distribution of those expenditures for the needs of District residents;

Whereas, the funds being adjusted are:

- North Clackamas Parks and Recreation District System Development Charges Fund – Zone 1
- North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition

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 294.463, the transfer of appropriations within the fiscal year budget is authorized as shown in the attached Exhibit A which by this reference is made part of this Resolution.

DATED this June 18, 2020

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

Chair

Recording Secretary

**SUMMARY OF TRANSFER BETWEEN APPROPRIATIONS
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

**Exhibit A
Transfer Request
June 18, 2020**

Recommended items by revenue source:

North Clackamas Parks and Recreation District
System Development Charges Fund - Zone 1 - Fund 281

Expenditures:

Materials & Services	\$ 40,000
Capital Outlay	(40,000)
Total Expenditures	<u><u>\$ -</u></u>

The North Clackamas Parks and Recreation District System Development Charges Fund - Zone 1 is decreasing the *Capital Outlay* category and increasing the *Materials and Services* category, in the amount of \$40,000, to pay for additional expenditures related to the collection and accounting of SDC fees.

North Clackamas Parks and Recreation District
Nutrition and Transportation Fund - Nutrition - Fund 270

Expenditures:

Nutrition	\$ 50,000
Contingency	(50,000)
Total Expenditures	<u><u>\$ -</u></u>

The North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition is decreasing the *Contingency* category and increasing the *Nutrition* category in the amount of \$50,000 to pay for additional, unanticipated expenditures related to the increased need for Nutrition services in response to the COVID-19 pandemic.