



June 23, 2022

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for the Library Service District for a Supplemental Budget (Less Than Ten Percent) for Fiscal Year 2021-2022

Purpose/Outcomes	Approval of a resolution for a supplemental budget less than ten percent for the Library Service District for fiscal year 2021-2022.
Dollar Amount and Fiscal Impact	The Library District is recognizing additional fund balance and increasing appropriations in the amount of \$1,325,836.
Funding Source	Beginning fund balance, Current Year Taxes & Penalties and Interest & Penalties.
Duration	July 1, 2021 through June 30, 2022
Previous Board Action	<ul style="list-style-type: none"> June 16, 2021 Business Meeting – Approval of a Resolution for the Library Service District of Clackamas County Adopting a 2021/2022 Fiscal Year Budget, Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2021 through June 30, 2022
Strategic Plan Alignment	<ul style="list-style-type: none"> This transfer aligns with the Library District program purpose to provide financial services to the Board of Directors and District staff so they can make informed decisions and effectively provide services to District residents. This transfer of appropriations ensures a legally compliant and transparent budget process, which aligns with the County strategic priority of Building Public Trust through Good Government.
Counsel Review	This resolution was reviewed and approved by County Counsel on May 16, 2022. ARN
Contact Person	Sarah Eckman 503-894-3135
Contract No.	N/A

BACKGROUND:

Each fiscal year it is necessary to allocate additional sources of revenue and appropriate additional expenditures to more accurately meet the changing requirements of the operating departments.

A supplemental budget is a method of appropriating fund expenditures less than 10% during the fiscal year as required by state budget law per ORS 294.471.

The **Library Service District** Fund is recognizing additional beginning fund balance in the amount of \$700,836, recognizing additional Current Year Taxes & Penalties in the amount of \$600,000 and additional Interest & Penalties in the amount of \$25,000 and recognizing additional expenditures in the Special Payments category (Payments to Local Governments & Other Special

Payments) in the amount of \$1,325,836. The Library Service District is required to distribute all revenue to the Libraries within the District per IGA's with each Library.

The attached resolution reflects the above-mentioned changes by category in keeping with a legally accurate budget. The required meeting notice has been posted.

RECOMMENDATION:

Staff respectfully recommends adoption of the attached resolution and Exhibit A in keeping with a legally accurate budget.

ATTACHMENTS:

- Resolution No. _____ Providing Authorization for Adoption of a Supplemental Budget for Items Less than 10 Percent of Total Qualifying Expenditures, Transferring and Making Appropriations for Fiscal Year 2021-2022.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Sarah Eckman". The signature is written in a cursive, flowing style.

Sarah Eckman,
Interim Director, Business & Community Services

**BEFORE THE BOARD OF
CLACKAMAS COUNTY LIBRARY SERVICE DISTRICT
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of a Resolution Providing
Authorization for Adoption of a
Supplemental Budget for Items Less than
10 Percent of Total Qualifying
Expenditures, Transferring and Making
Appropriations for Fiscal Year 2021-2022



Resolution No. _____

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; as detailed in the attached Exhibit A which is by this reference made a part of this Resolution;

WHEREAS, a supplemental budget for the period of July 1, 2021 through June 30, 2022, inclusive is necessary to authorize the expenditure of funds for the needs of Clackamas County Library Service District residents;

WHEREAS; the funds being adjusted are:

Clackamas County Library Service District Fund

Now, therefore, the Clackamas County Board of County Commissioners, acting as the Board of the Clackamas County Library Service District, resolve as follows:

Pursuant to its authority under OR 294.471, the supplemental budget and appropriations shown in the attached Exhibit A is hereby authorized.

DATED this 23rd day of June, 2022

BOARD OF COUNTY COMMISSIONERS ACTING AS THE BOARD OF THE CLACKAMAS COUNTY LIBRARY SERVICE DISTRICT.

Tootie Smith Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET

Exhibit A

CHANGES OF LESS THAN 10% OF BUDGET

June 23, 2022

LIBRARY SERVICE DISTRICT FUND

Increase Revenues:

Beginning Fund Balance	\$ 700,836
Current Year Taxes & Penalties	600,000
Interest & Penalties	<u>25,000</u>
Total	<u>\$ 1,325,836</u>

Increase Expenditures:

Special Payments	<u>\$ 1,325,836</u>
Total	<u>\$ 1,325,836</u>

The Library Service District Fund is recognizing additional beginning fund balance in the amount of \$700,836, recognizing additional Current Year Taxes & Penalties in the amount of \$600,000 and additional Interest & Penalties in the amount of \$25,000 and recognizing additional expenditures in the Special Payments category (Payments to Local Governments & Other Special Payments) in the amount of \$1,325,836. The Library Service District is required to distribute all revenue to the Libraries within the District per IGA's with each Library.