



June 14, 2018

Board of County Commissioners
Clackamas County
Board of North Clackamas Parks and Recreation District

Members of the Board:

Approval of a Resolution for North Clackamas Parks & Recreation District for
Transfer of Appropriations for Fiscal Year 2017-2018

Purpose/Outcome	Approval of a resolution for a transfer of appropriations for North Clackamas Parks & Recreation District FY 2017-2018.
Dollar Amount and fiscal impact	No fiscal impact. Transfer of existing appropriations between categories.
Funding Source	N/A
Duration	July 1, 2017 through June 30, 2018
Previous Board Action/Review	<ul style="list-style-type: none"> • Original Adopted Budget June 29, 2017. • Supplemental Budget December 21, 2017.
Strategic Plan Alignment	Build public trust through good government.
Contact Person	Elizabeth Gomez, <i>NCPRD Financial Operations Manager</i> , 503-742-4352

BACKGROUND:

Periodically during the fiscal year, it is necessary to transfer appropriations between the major categories (Administration, Parks 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 for these amounts have been accomplished through the initial budget process.

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

The **SDC Zone 1 Fund** - is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$10,000 to pay for additional expenditures related to the accounting and collection of System Development Charges.

The **SDC Zone 2 Fund** - is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$4,000 to pay for additional expenditures related to the accounting and collection of System Development Charges.

The **SDC Zone 3 Fund** - is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$3,000 to pay for additional expenditures related to the accounting and collection of System Development Charges.

RECOMMENDATION:

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

ATTACHMENT:

1. Resolution No. _____ Authorizing a Transfer of Appropriations within the North Clackamas Parks and Recreation District Budget for Fiscal Year 2017-18

Respectfully Submitted,



Elizabeth Gomez

NCPRD Financial Operations Manager

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of a Resolution of the Clackamas County Board of Commissioners acting as the Governing Body of the North Clackamas Parks and Recreation District (NCPRD) and providing Authorization to Transfer Appropriations within the NCPRD Budget for Fiscal Year 2017-18



Board Order 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; and

Whereas, transfer of appropriations for the period of July 1, 2017 through June 30, 2018, inclusive, is necessary to continue to prudently manage the distribution of those expenditures for the needs of District residents; and

Whereas, the funds being adjusted are:

- North Clackamas Parks & Recreation District – SDC Zone 1
- North Clackamas Parks & Recreation District – SDC Zone 2
- North Clackamas Parks & Recreation District – SDC Zone 3; and

It further appearing that it is in the best interest of the District to approve this transfer of appropriation for the period of July 1, 2017 through June 30, 2018; and

NOW THEREFORE, the Clackamas County Board of County Commissioners resolves as follows:

1. Pursuant to its authority under OR 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 a part of this Resolution.

DATED this 14th day of June, 2018

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

TRANSFER REQUESTS

Exhibit A
June 14, 2018

NORTH CLACKAMAS PARKS & RECREATION DISTRICT – SDC Zone 1 Fund

Increase:		
	Materials and Services	<u>\$ 10,000</u>
	Total	<u>\$ 10,000</u>

Decrease:		
	Capital Outlay	<u>\$ 10,000</u>
	Total	<u>\$ 10,000</u>

The SDC Zone 1 Fund is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$10,000 to pay for additional expenditures related to the accounting and collection of SDC fees.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT – SDC Zone 2 Fund

Increase:		
	Materials and Services	<u>\$ 4,000</u>
	Total	<u>\$ 4,000</u>

Decrease:		
	Capital Outlay	<u>\$ 4,000</u>
	Total	<u>\$ 4,000</u>

The SDC Zone 2 Fund is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$4,000 to pay for additional expenditures related to the accounting and collection of SDC fees.

NORTH CLACKAMAS PARKS & RECREATION DISTRICT – SDC Zone 3 Fund

Increase:		
	Materials and Services	<u>\$ 3,000</u>
	Total	<u>\$ 3,000</u>

Decrease:		
	Capital Outlay	<u>\$ 3,000</u>
	Total	<u>\$ 3,000</u>

The SDC Zone 3 Fund is transferring from the *Capital Outlay* category to the *Materials and Service* category in the amount of \$3,000 to pay for additional expenditures related to the accounting and collection of SDC fees.