



Kia Selley, NCPRD Director

September 26, 2024

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

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

**A public hearing to approve a supplemental budget resolution for FY 2024-2025 for North Clackamas Parks and Recreation District. Net increase of appropriations of \$13,200,256. Funding is through Beginning Fund Balance and Transfers In From Other Funds. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	Budget adopted on June 20, 2024.		
<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 is necessary to make budget adjustments to meet the changing requirements of the operating departments. The attached resolution reflects such changes requested by departments in keeping with a legally balanced budget. These changes are in compliance with Oregon Local Budget Law ORS 294.433 - ORS 294.481, which allows for governing body approval of budget changes under qualified circumstances. The required notice has been published.

The effect of this resolution is a net increase of \$13,200,256.

**RECOMMENDATION:** Staff respectfully requests a public hearing for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Respectfully submitted,

Kia Selley  
NCPRD Director

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**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A**  
**September 26, 2024**  
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item

<b>1 NCPRD General Fund 213</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,409,721	7,251,657	13,661,378	Operating Expenses	11,551,526	95,000	11,646,526	
Taxes	7,443,000	-	7,443,000	Transfers To Other Funds	700,045	6,965,705	7,665,750	
Federal, State, Local, All Other Gifts & Donations	224,450	-	224,450	Reserve for Future Expenditure	3,572,785	-	3,572,785	
Charges, Fees, License, Permits, Fines, Assessments	2,554,100	-	2,554,100	Contingency	2,000,000	(95,000)	1,905,000	
All Other Revenue Resources	635,353	-	635,353					
Transfers in From Other Funds	557,732	(285,952)	271,780					
<b>Revised Total Fund Resources</b>			<b>24,790,061</b>	<b>Revised Total Fund Requirements</b>			<b>24,790,061</b>	

Recognizing Beginning Fund Balance, to increase budget authority for Operating Expenses for a position reclassification and needed Transfer funding for the Concord property improvements (see item 5). Additionally, the NCPRD General Fund is changing its adopted budget authority from program level to the fund level in accordance with Oregon Budget Law.

<b>2 NCPRD System Development Charge Fund Zone 1 (281)</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,755,649	875,000	7,630,649	Operating Expenses	12,350	7,650	20,000	
Charges, Fees, License, Permits, Fines Assessments	360,160	-	360,160	Transfers To Other Funds	1,927,736	1,799,522	3,727,258	
All Other Revenue	273,000	-	273,000	Reserve for Future Expenditure	2,948,723	-	2,948,723	
				Contingency	2,500,000	(932,172)	1,567,828	
<b>Revised Total Fund Resources</b>			<b>8,263,809</b>	<b>Revised Total Fund Requirements</b>			<b>8,263,809</b>	

Comments: Recognizing additional Beginning Fund Balance and decreasing Contingency for the needed Transfer funding for the Concord property improvements (see item 5).

<b>3 NCPRD System Development Charge Fund Zone 2 (282)</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	600,488	1,497,108	2,097,596	Operating Expenses	3,340	16,660	20,000	
Charges, Fees, License, Permits, Fines, Assessments	142,680	-	142,680	Transfers To Other Funds	518,186	1,480,448	1,998,634	
All Other Revenue Resources	22,000	-	22,000	Reserve for Future Expenditure	91,642	-	91,642	
				Contingency	152,000	-	152,000	
<b>Revised Total Fund Resources</b>			<b>2,262,276</b>	<b>Revised Total Fund Requirements</b>			<b>2,262,276</b>	

Comments: Recognizing additional Beginning Fund Balance for the needed Transfer funding for the Concord property improvements (see item 5).

<b>4 NCPRD System Development Charge Fund Zone 3 (283)</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,733,537	126,720	2,860,257	Operating Expenses	4,800	10,200	15,000	
Charges, Fees, License, Permits, Fines, Assessments	79,560	-	79,560	Transfers To Other Funds	1,174,793	1,116,520	2,291,313	
All Other Revenue Resources	108,000	-	108,000	Reserve for Future Expenditure	741,504	-	741,504	
				Contingency	1,000,000	(1,000,000)	-	
<b>Revised Total Fund Resources</b>			<b>3,047,817</b>	<b>Revised Total Fund Requirements</b>			<b>3,047,817</b>	

Comments: Recognizing additional Beginning Fund Balance and decreasing Contingency for the needed Transfer funding for the Concord property improvements (see item 5).

<b>5 NCPRD Capital Projects Fund 480</b>								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	12,248,406	(7,912,424)	4,335,982	Operating Expenses	15,957,928	4,014,261	19,972,189	
Federal, State, Local, All Other Gifts & Donations	2,900,373	-	2,900,373	Reserve for Future Expenditure	2,050,179	-	2,050,179	
All Other Revenue Resources	470,000	-	470,000	Contingency	1,373,700	(278,538)	1,095,162	
Transfers in From Other Funds	3,763,028	11,648,147	15,411,175					
<b>Revised Total Fund Resources</b>			<b>23,117,530</b>	<b>Revised Total Fund Requirements</b>			<b>23,117,530</b>	

Comments: To align the FY24-25 budget authority with the updated Concord property spending strategy for the park, playground, and community center improvements.

**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 2024-2025



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, 2024 through June 30, 2025, inclusive, has been prepared and submitted to the District taxpayers as provided by statute;

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

- NCPRD General Fund
- NCPRD System Development Charge Fund Zone 1
- NCPRD System Development Charge Fund Zone 2
- NCPRD System Development Charge Fund Zone 3
- NCPRD Capital Projects Fund

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, 2024 through June 30, 2025.

**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 26th day of September, 2024

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

\_\_\_\_\_  
Chair

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