



**NORTH CLACKAMAS**  
**PARKS & RECREATION DISTRICT**

Administration

Laura Zentner, Director  
Business and Community Services  
150 Beaver Creek Road  
Oregon City, OR 97045

June 13, 2019

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

Members of the Board:

Approval of Resolution 2019-\_\_\_\_ for North Clackamas Parks and Recreation District  
Supplemental Budget and Transfer of Appropriations for FY 2018-19

<b>Purpose/Outcome</b>	Approval of a resolution for North Clackamas Parks and Recreation District supplemental budget change and transfer of appropriations for FY 2018-19.
<b>Dollar Amount and Fiscal Impact</b>	The effect is an <i>increase</i> in appropriations of \$80,000
<b>Funding Source</b>	N/A
<b>Duration</b>	July 1, 2018 through June 30, 2019
<b>Previous Board Action/Review</b>	Budget adopted by NCPRD Budget Committee at June 28, 2018 Business Meeting of the BCC
<b>Strategic Plan Alignment</b>	Build public trust through good government
<b>Contact Person</b>	Elizabeth Gomez, <i>Financial Operations Manager</i> , 503-742-4352 Scott Archer, <i>Director</i> , 503-742-4421

**BACKGROUND:**

Periodically during the fiscal year it may become necessary to reduce allocations, allocate additional sources of revenue, transfer budgeted appropriations, and appropriate additional expenditures to more 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.

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.

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 following changes as requested by staff in keeping with a legally accurate budget.

The **System Development Charge Zone 1 Fund** – is completing a transfer from the *Capital Outlay* category to the *Transfers to Other Funds* category in the amount of \$80,000 to increase the transfer to the *Capital Projects Fund* for additional unforeseen expenses related to the Wichita and Milwaukie Bay Park projects.

The **Capital Projects Fund** – is completing a supplemental budget to increase the *Capital Outlay* expense category and the *Interfund Transfer* income category in the amount of \$80,000 as a result of additional unforeseen expenses related to the Wichita and Milwaukie Bay Park projects.

**RECOMMENDATION:**

Staff respectfully recommends the Board approve Resolution 2019-\_\_\_\_ , including Exhibits A and B in keeping with a legally accurate budget.

**ATTACHMENT:**

1. Resolution 2019-\_\_\_\_

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**

In the Matter of a Resolution Providing Adoption of a Supplemental Budget Less than 10 Percent of Total Qualifying Expenditures, Transferring and Making Appropriations for Fiscal Year 2018-2019



Resolution No. 2019-\_\_\_\_  
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**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, as detailed in the attached Exhibits A and B, which by this reference is made a part of this Resolution;

**Whereas**, transfer of appropriations for the period of July 1, 2018 through June 30, 2019, 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 & Recreation District – System Development Charge Zone 1 Fund
- North Clackamas Parks and Recreation District- Capital Projects Fund

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, 2018 through June 30, 2019.

**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 294.471, the supplemental budget is adopted and appropriations established and transfer of appropriations within the fiscal year budget is authorized as shown in the attached Exhibits A and B which by this reference is made a part of this Resolution.

**DATED** this 13<sup>th</sup> day of June, 2019

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

\_\_\_\_\_  
Chair

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

**TRANSFER REQUESTS**  
Exhibit A

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT – System Development Charge  
Zone 1 Fund**

Increase:		
	Interfund Transfer	<u>\$ 80,000</u>
	Total	<u>\$ 80,000</u>
Decrease:		
	Capital Outlay	<u>\$ 80,000</u>
	Total	<u>\$ 80,000</u>

The **System Development Charge Zone 1 Fund** is transferring from the *Capital Outlay* category to the *Interfund Transfer* category in the amount of \$80,000 to increase the transfer to the **Capital Projects Fund** for additional unanticipated expenses related to the Wichita and Milwaukie Bay Park projects.

**CHANGES OF LESS THAN 10% OF BUDGET**

Exhibit B

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT – Capital Projects Fund**

Increase:

Interfund Transfer	<u>\$ 80,000</u>
Total	<u>\$ 80,000</u>

Increase:

Capital Outlay	<u>\$ 80,000</u>
Total	<u>\$ 80,000</u>

The **Capital Projects Fund** is increasing the Interfund Transfer and increasing the *Capital Outlay* expense category in the amount of \$80,000 for additional unanticipated expenses related to the Wichita and Milwaukie Bay Park projects.