



DAN JOHNSON
DIRECTOR

DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD OREGON CITY, OR 97045

June 22, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Acting as the Governing Body of the Clackamas County Library Service District
Clackamas County

Approval of a Supplemental Budget Resolution for a <10% adjustment for the Clackamas County Library Service District for Fiscal Year 2022-2023. Fiscal impact is an increase in appropriations of \$600,000 for a total budget of \$22,713,650. Funding is through increased beginning fund balance, taxes and penalties, and interest. No County General Funds are involved.

Previous Board Action/Review	<i>June 9, 2022 Business Meeting</i> – Approval of a Resolution for the Library Service District of Clackamas County Adopting a 2022/2023 Fiscal Year Budget, Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2022 through June 30, 2023.		
Performance Clackamas	1. Aligns with DTD Performance Clackamas Mission to provide economic development, public spaces, and community enrichment services to residents, businesses, visitors, and partners so they can thrive and prosper in healthy and vibrant communities. 2. Build public trust through good government.		
Counsel Review	6/12/2023, JM	Procurement Review	N/A
Contact Person	Tracy Grambusch	Contact Phone	971-393-7459

EXECUTIVE SUMMARY:

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 \$40,000, recognizing additional Current Year Taxes & Penalties in the amount of \$470,000 and Interest Income in the amount of \$90,000 and recognizing additional expenditures

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in the Special Payments category (Payments to Local Governments & Other Special Payments) in the amount of \$600,000. The Library Service District is required to distribute all revenue to the Libraries within the District per IGA's with each Library, and these payments are made through the Special Payment expense category.

The attached resolution reflects the above-mentioned changes by category. 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.

Respectfully Submitted,

Dan Johnson

Dan Johnson, Director
Department of Transportation & Development

Attachments:

1. Resolution
2. Exhibit A: Summary of Supplemental Budget

**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 2022-2023



Resolution No. _____

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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, 2022 through June 30, 2023, 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 _____ day of June, 2023.

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

Chair

Recording Secretary

EXHIBIT A

SUMMARY OF SUPPLEMENTAL BUDGET

CHANGES OF LESS THAN 10% OF BUDGET

June 22, 2023

LIBRARY SERVICE DISTRICT FUND

Increase Revenues:	
Beginning Fund Balance	\$ 40,000
Current Year Taxes & Penalties	460,000
Interest & Penalties	10,000
Interest Income	<u>90,000</u>
Total	<u>\$ 600,000</u>
Increase Expenditures:	
Special Payments	<u>\$ 600,000</u>
Total	<u>\$ 600,000</u>

The Library Service District Fund is recognizing additional beginning fund balance in the amount of \$40,000, recognizing additional Current Year Taxes & Penalties in the amount of \$470,000 and Interest Income in the amount of \$90,000 and recognizing additional expenditures in the Special Payments category (Payments to Local Governments & Other Special Payments) in the amount of \$600,000. The Library Service District is required to distribute all revenue to the Libraries within the District per IGA's with each Library.