



**BUSINESS AND COMMUNITY SERVICES
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

Development Services Building
150 Beavercreek Road, Oregon City, OR 97045

Laura Zentner, BCS Director

June 18, 2020

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

Members of the Board:

Approval of Resolution 2020- ____ Providing for Adoption of a North Clackamas Parks and Recreation District Budget for Fiscal Year 2020-2021, Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2020 through June 30, 2021

| | |
|--|---|
| Purpose/Outcomes | Approval of a resolution to adopt 2020-2021 Fiscal Year (FY) budget for North Clackamas Parks & Recreation District |
| Dollar Amount and Fiscal Impact | North Clackamas Parks and Recreation District budget in the amount of \$33,048,388 for FY 2020-2021. |
| Funding Source | Property taxes, System Development Charges, fees, grants, donations, etc. |
| Duration | July 1, 2020 through June 30, 2021 |
| Strategic Plan Alignment | The adoption of the NCPRD FY 20-21 budget ensures a legally compliant and transparent budget process, which aligns with the County goal of Building Public Trust through Good Government. |
| Previous Board Action | <i>May 26, 2020 Proposed Budget Hearing</i> – NCPRD Budget Committee approved the FY 2020-2021 budget as presented. |
| Counsel Review | County Counsel Reviewed and Approved 6.3.20 JM |
| Contact Person | Elizabeth Gomez, Financial Operations Manager, NCPRD 503-742-4352 |

BACKGROUND:

The attached resolution and exhibit adopt the budget as published and approved by the NCPRD Budget Committee, and in accordance with the state budget law, makes appropriations and imposes and categorizes taxes for the fiscal year 2020-2021.

RECOMMENDATION:

Staff respectfully recommends the Board approve Resolution 2020-____, including Exhibit A for adoption of the FY 20-21 budget.

ATTACHMENT:

Resolution 2020-____ in the matter of adopting a 2020-2021 Fiscal Year budget, making appropriations and imposing and categorizing taxes for the period of July 1, 2020 through June 30, 2021.

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**

A Resolution Of The Board Of County Commissioners Acting As The Governing Body Of The North Clackamas Parks And Recreation District In The Matter Of Adopting A 2020/2021 Fiscal Year Budget, Making Appropriations And Imposing And Categorizing Taxes For The Period Of July 1, 2020 Through June 30, 2021



Board Order No. _____

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Whereas, the proposed expenditures and resources constituting the budget for the North Clackamas Parks and Recreation District, Clackamas County, Oregon ("District"), for the period of July 1, 2020 through June 30, 2021, inclusive, has been prepared, published and approved by the Budget Committee, and that the matters discussed at the public hearing were taken into consideration, as provided by statute, and;

Whereas, in accordance with ORS 294.438 the notice of this public hearing and a financial summary was published in the Clackamas Review on June 11, 2020, and;

Whereas, ORS 294.456 requires districts to make appropriations and to impose and categorize the tax levy when adopting the budget.

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

1. The budget is hereby adopted for the fiscal year 2020-2021 in the amount of **\$33,048,388** and establishes appropriations as shown in the attached Exhibit A, which by this reference is made a part of this resolution.
2. The following ad valorem property taxes are hereby imposed for tax year 2020-2021 upon the assessed value of all taxable property within the District and categorized for purposes of Article XI Section 11b of the Oregon Constitution and as subject to General Government Limitation:

At the rate of \$0.5382 per \$1,000 of assessed value for permanent rate tax.

DATED this 18 day of June, 2020

**BOARD OF COUNTY COMMISSIONERS
Acting as the Board of
North Clackamas Parks and Recreation District**

Chair

Recording Secretary

**North Clackamas Parks and Recreation District
Fiscal Year 2020-2021
Exhibit A**

General Fund

| | |
|----------------------------------|----------------------|
| Administration | \$ 737,649 |
| Parks Maintenance | 1,945,889 |
| Recreation | 558,569 |
| Sports | 1,476,477 |
| Milwaukie Center | 818,786 |
| Aquatic Park | 2,345,412 |
| Marketing & Communications | 532,172 |
| Planning | 719,913 |
| Natural Resources | 534,705 |
| Non-departmental | |
| Special Payments | 1,000 |
| Transfers to Other Funds | 449,520 |
| Reserves for Future Expenditures | 1,885,466 |
| Contingency | 3,500,000 |
| | <u>\$ 15,505,558</u> |

Nutrition & Transportation Fund

| | |
|--------------------------|-------------------|
| Nutrition | \$ 624,747 |
| Transportation | 189,283 |
| Non-departmental | |
| Special Payments | 1,000 |
| Transfers to Other Funds | 3,800 |
| Contingency | 104,949 |
| | <u>\$ 923,779</u> |

System Development Charges Fund - Zone 1

| | |
|--------------------------|---------------------|
| Materials and Services | \$ 20,000 |
| Capital Outlay | 1,219,397 |
| Non-departmental | |
| Transfers to Other Funds | 1,108,872 |
| | <u>\$ 2,348,269</u> |

System Development Charges Fund - Zone 2

| | |
|--------------------------|---------------------|
| Materials and Services | \$ 20,000 |
| Capital Outlay | 2,224,242 |
| Non-departmental | |
| Transfers to Other Funds | 272,288 |
| | <u>\$ 2,516,530</u> |

System Development Charges Fund - Zone 3

| | |
|--------------------------|---------------------|
| Materials and Services | \$ 20,000 |
| Capital Outlay | 2,381,679 |
| Non-departmental | |
| Transfers to Other Funds | 90,420 |
| | <u>\$ 2,492,099</u> |

Debt Service Fund - Series 2010

| | |
|--------------------------|-------------------|
| Non-departmental | |
| Transfers to Other Funds | \$ 312,125 |
| | <u>\$ 312,125</u> |

Capital Projects Fund

| | |
|----------------|---------------------|
| Capital Outlay | \$ 5,667,457 |
| | <u>\$ 5,667,457</u> |

Capital Asset Repair and Replacement

| | |
|------------------------|---------------------|
| Materials and Services | \$ 250,000 |
| Capital Outlay | 3,031,571 |
| Non-departmental | |
| Special Payments | 1,000 |
| | <u>\$ 3,282,571</u> |

| | |
|-------------|----------------------|
| Grand Total | <u>\$ 33,048,388</u> |
|-------------|----------------------|

| | |
|----------------------|----------------------|
| Total Appropriated | \$ 31,162,922 |
| Total Unappropriated | 1,885,466 |
| | <u>\$ 33,048,388</u> |



**BUSINESS AND COMMUNITY SERVICES
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT**

Development Services Building
150 Beaver Creek Road, Oregon City, OR 97045

Laura Zentner, BCS Director

June 18, 2020

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of Resolution 2020-___ for a North Clackamas Parks and Recreation District Supplemental Budget (Greater Than Ten Percent and Transfer of Appropriations) for FY 2019-20

| | |
|--|--|
| Purpose/Outcomes | Approval of a resolution for a North Clackamas Parks and Recreation District supplemental budget change greater than ten percent and transfer appropriations for fiscal year (FY) 2019-20 |
| Dollar Amount and Fiscal Impact | Decrease of \$2,912,661 to NCPRD Fund 480 Capital Project Fund and increase of \$137,985 to NCPRD Fund 270 Nutrition and Transportation Fund – Nutrition. Total District appropriations decreased by \$2,774,675 |
| Funding Source | System Development Charges, Contract with Clackamas County Social Services |
| Duration | July 1, 2019 through June 30, 2020 |
| Strategic Plan Alignment | This supplemental budget request ensures a legally compliant and transparent budget process, which aligns with the County goal of Building Public Trust through Good Government. |
| Previous Board Action | <p><i>June 27, 2019 Business Meeting</i> – Resolution Adopting the North Clackamas Parks & Recreation District’s 2019-2020 Fiscal Year Budget and Making Appropriations and Imposing and Categorizing Taxes for the Period of July 1, 2019 through June 30, 2020</p> <p><i>December 3, 2019 Special NCPRD Business Meeting</i> – Approval of Settlement Agreement between the City of Happy Valley and the North Clackamas Parks & Recreation District</p> <p><i>December 12, 2019 Business Meeting</i> – Approval of Resolution No 2019-98 for a North Clackamas Parks and Recreation District Supplemental Budget (Less Than Ten Percent and Budget Reduction) for FY 2019-20</p> <p><i>March 19, 2020 Business Meeting</i> – Approval of Resolution No. 2020-17 for a North Clackamas Parks and Recreation District Supplemental Budget (More Than Ten Percent and Transferring and Making Appropriations) for FY 2019-20</p> <p><i>April 23, 2020 Business Meeting</i> – Approval of Resolution No. 2020-32 for a North Clackamas Parks and Recreation District Transfer of Appropriations</p> |
| Counsel Review | County Counsel Reviewed and Approved 5/26/20 JM |
| Contact Person | Elizabeth Gomez, Financial Operations Manager, NCPRD 503-742-4352 |

BACKGROUND:

Each fiscal year it may become necessary to create new appropriation categories, reduce allocations, allocate additional sources of revenue, transfer budgeted appropriations, and appropriate additional expenditures 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. These changes are in compliance with ORS 294.473, which allows for governing body approval of supplemental budget changes for items greater than ten percent of the qualifying expenditures of the budget fund(s) being adjusted.

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

- The North Clackamas Parks and Recreation District Capital Projects Fund is decreasing the *Interfund Transfer* and reducing appropriations in the *Capital Outlay* category, in the amount of \$2,912,661, to ensure budgeted transfers are equal.
- The North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition is recognizing additional, unanticipated revenue from our *Contract with Clackamas County Social Services*, and increasing appropriations in the *Nutrition* category, in the amount of \$137,985 for additional, unanticipated expenditures related to the increased need for Nutrition Services, in response to the COVID-19 pandemic.

RECOMMENDATION:

Staff respectfully recommends the Board approve Resolution 2020-____, including Exhibit A, in keeping with a legally accurate budget.

ATTACHMENTS:

1. Resolution 2020-____

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**

A RESOLUTION OF THE CLACKAMAS COUNTY BOARD OF COMMISSIONERS ACTING AS THE GOVERNING BOARD OF THE NORTH CLACKAMAS PARKS AND RECREATION DISTRICT AND PROVIDING AUTHORIZATION FOR ITEMS MORE THAN 10 PERCENT OF TOTAL QUALIFYING EXPENDITURES, TRANSFERRING AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2019-2020



Resolution No. 2020-_____

Whereas, during the fiscal year new appropriation categories may become necessary, 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 Exhibit A which is by this reference made as a part of this Resolution;

Whereas, a supplemental budget for the period of July 1, 2019 through June 30, 2020, inclusive, has been prepared, published and submitted to the District taxpayers as provided by statute;

Whereas, a hearing to discuss the supplemental budget was held before the Board of North Clackamas Parks and Recreation District on June 18, 2020;

Whereas, the funds being adjusted are:

- North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition
- North Clackamas Parks and Recreation District Capital Projects Fund

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.

DATED this June 18, 2020

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

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
Exhibit A
CHANGES OF MORE THAN 10% OF BUDGET
June 18, 2020

Recommended items by revenue source:

North Clackamas Parks and Recreation District

Capital Projects Fund - Fund 480

Revenues:

| | |
|----------------------------|-----------------------|
| I/F Transfer From Fund 283 | \$ (2,912,661) |
| Total Revenue | <u>\$ (2,912,661)</u> |

Expenditures:

| | |
|--------------------|-----------------------|
| Capital Outlay | \$ (2,912,661) |
| Total Expenditures | <u>\$ (2,912,661)</u> |

The North Clackamas Parks and Recreation District Capital Projects Fund is decreasing the *Interfund Transfer* and reducing appropriations in the *Capital Outlay* category, in the amount of \$2,912,661, to ensure budgeted transfers are equal.

North Clackamas Parks and Recreation District

Nutrition and Transportation Fund - Nutrition - Fund 270

Revenues:

| | |
|--|-------------------|
| Contract with Clackamas County Social Services | \$ 137,985 |
| Total Revenue | <u>\$ 137,985</u> |

Expenditures:

| | |
|--------------------|-------------------|
| Nutrition | \$ 137,985 |
| Total Expenditures | <u>\$ 137,985</u> |

The North Clackamas Parks and Recreation District Nutrition and Transportation Fund - Nutrition is recognizing additional, unanticipated revenue from our *Contract with Clackamas County Social Services*, and increasing appropriations in the *Nutrition* category, in the amount of \$137,985, for additional, unanticipated expenditures related for the increased need to Nutrition Services, in response to the COVID-19 pandemic.