



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

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

Laura Zentner, BCS Director

December 12, 2019

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of Resolution 2019-___ for a North Clackamas Parks and Recreation District Supplemental Budget (Less Than Ten Percent and Budget Reduction) for FY 2019-20

Purpose/Outcomes	Approval of a resolution for a North Clackamas Parks and Recreation District supplemental budget change less than ten percent and transfer of appropriations for fiscal year (FY) 2019-20
Dollar Amount and Fiscal Impact	The effect is a <i>decrease</i> in appropriations of (\$29,586)
Funding Source	Fund Balance and System Development Charges
Duration	July 1, 2019 through June 30, 2020
Strategic Plan Alignment	<ul style="list-style-type: none"> • Build public trust through good government • Build a strong infrastructure • Grow a vibrant economy • Ensure safe, healthy and secure communities
Previous Board Action	<i>June 27, 2019 Business Meeting – 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</i>
Counsel Review	This has been reviewed and approved by County Counsel on November 26, 2019.
Contact Person	Elizabeth Gomez, <i>NCPRD Financial Operations Manager</i> , 503-742-4352

BACKGROUND:

Each fiscal year it may become necessary to 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 294.471, which allows for governing body approval of supplemental budget changes for items less than ten percent of the qualifying expenditures of the budget fund(s) being adjusted.

- The **General Fund** is recognizing additional unanticipated Special Use Permit revenue and increasing appropriations to the Administration Category in the amount of \$114,000 for program supplies.
- The **System Development Charges Fund – Zone 2** is increasing Transfers to Other Funds and decreasing appropriations to Capital Outlay in the amount of \$250,000 for the Boardman Wetland Project.
- The **Capital Projects Fund** is recognizing additional Interfund Transfer from Fund 282 revenue and increasing appropriations to Capital Outlay in the amount of \$250,000 for the Boardman Wetland Project.
- The **Capital Projects Fund** is recognizing lower than anticipated fund balance in the amount of \$393,586 and decreasing appropriations to Capital Outlay by the same amount.

The effect of this Resolution is a decrease in appropriations of (\$29,586) including revenues as detailed below:

General Fund – Administration	\$ 114,000
System Development Charges Fund – Zone 2 Transfers to Other Funds	250,000
System Development Charges Fund – Zone 2 Capital Outlay	(250,000)
Capital Projects Fund - Capital Outlay	250,000
Capital Projects Fund - Capital Outlay	(393,586)
Total Recommended	\$ (29,586)

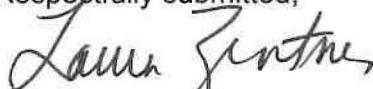
RECOMMENDATION:

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

ATTACHMENTS:

1. Resolution 2019-___ 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 2019-2020.

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**

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 2019-2020



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 are by this reference made a part of this Resolution;

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

Whereas, the funds being adjusted are:

- North Clackamas Parks and Recreation District General Fund
- North Clackamas Parks and Recreation District System Development Charges Fund – Zone 2
- 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 ORS 294.471, the supplemental budget is adopted and appropriations established as shown in the attached Exhibit A and Exhibit B.

DATED this 12th day of December, 2019

**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
Transfer Request
December 12, 2019**

Recommended items by revenue source:

North Clackamas Parks and Recreation District
System Development Charges Fund - Zone 2 - Fund 282

Expenditures:

Transfers to Other Funds	\$ 250,000
Capital Outlay	<u>(250,000)</u>
Total Expenditures	<u><u>\$ -</u></u>

The North Clackamas Parks and Recreation District System Development Charges Fund - Zone 2 is decreasing the *Capital Outlay* category and increasing the *Transfers to Other Funds* category for unanticipated additional costs for the Boardman Wetland Nature project.

SUMMARY OF SUPPLEMENTAL BUDGET
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT
Exhibit B
CHANGES OF LESS THAN 10% OF BUDGET
December 12, 2019

Recommended items by revenue source:

North Clackamas Parks and Recreation District
General Fund - Fund 113

Revenues:	
Special Use Permit	\$ 114,000
Total Revenues	<u>\$ 114,000</u>
Expenditures:	
Administration	\$ 114,000
Total Expenditures	<u>\$ 114,000</u>

The North Clackamas Parks and Recreation District General Fund is recognizing unanticipated Special Use Permit revenue and recognizing additional appropriation in the *Administration* category for program supplies.

North Clackamas Parks and Recreation District
Capital Projects Fund - Fund 480

Revenues:	
I/F Transfer from Fund 282	\$ 250,000
Total Revenues	<u>\$ 250,000</u>
Expenditures:	
Capital Outlay	\$ 250,000
Total Expenditures	<u>\$ 250,000</u>

The North Clackamas Parks and Recreation District Capital Projects Fund is recognizing additional Interfund Transfers and increasing the *Capital Outlay* category for expenses related to the Boardman Wetland Natural Area project.

North Clackamas Parks and Recreation District
Capital Projects Fund - Fund 480

Revenues:	
Beginning Fund Balance	\$ (393,586)
Total Revenues	<u>\$ (393,586)</u>
Expenditures:	
Capital Outlay	\$ (393,586)
Total Expenditures	<u>\$ (393,586)</u>

The North Clackamas Parks and Recreation District Capital Projects Fund is recognizing lower than anticipated fund balance and reducing appropriations in the *Capital Outlay* category.