



December 3, 2020

Board of County Commissioners
 Clackamas County

Members of the Board:

Approval of a Resolution for the Library Service District
 of Clackamas County for a Supplemental Budget
 (Less Than Ten Percent) for Fiscal Year 2020-2021

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| Purpose/Outcomes | Approval of a resolution for a supplemental budget less than ten percent for the Library Service District for fiscal year 2020-2021. |
| Dollar Amount and Fiscal Impact | The Library District is recognizing additional fund balance and increasing appropriations in the amount of \$77,066. |
| Funding Source | Beginning fund balance |
| Duration | July 1, 2020 through June 30, 2021 |
| Strategic Plan Alignment | <ul style="list-style-type: none"> • This transfer aligns with the Library District program purpose to provide financial services to the Board of Directors and District staff so they can make informed decisions and effectively provide services to District residents. • This transfer of appropriations ensures a legally compliant and transparent budget process, which aligns with the County strategic priority of Building Public Trust through Good Government. |
| Previous Board Action | <ul style="list-style-type: none"> • <i>June 11, 2020 Business Meeting</i> – Approval of a Resolution for the Library Service District of Clackamas County 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 |
| Counsel Review | This resolution was reviewed and approved by County Counsel on November 23, 2020. |
| Contact Person | Laura Zentner, <i>BCS Director</i> , 503-742-4351 Allegra Willhite, <i>BCS Deputy Director</i> , 503-201-4132 |

BACKGROUND:

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 required meeting notice has been posted.

The Library Service District Fund is recognizing a higher beginning fund balance in the amount of \$77,066 and recognizing an increase of expenditures in the Special Payments Category in the amount of \$77,066.

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

RECOMMENDATION:

Staff respectfully recommends adoption of the attached resolution and Exhibit A in keeping with a legally accurate budget.

ATTACHMENTS:

- Resolution No. _____ 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 2020-2021.
- Exhibit A: Summary of Supplemental Budget

Respectfully Submitted,

Laura Zentner

Laura Zentner
Director, Business & Community Services

**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 2020-2021



Resolution No. _____

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, 2020 through June 30, 2021, inclusive is necessary to authorize the expenditure of funds, for the needs of District residents;

WHEREAS; the funds being adjusted are:

Clackamas County Library Service District Fund

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Pursuant to its authority under OR 294.471, the supplemental budget and appropriations established as shown in the attached Exhibit A, which by this reference is made a part of this Resolution.

DATED this 3rd day of December, 2020

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF LESS THAN 10% OF BUDGET
December 3, 2020

LIBRARY SERVICE DISTRICT FUND

| | |
|----------------------------|-------------------------|
| Increase Revenues: | |
| Beginning Fund Balance | \$ <u>77,066</u> |
| Total | \$ <u><u>77,066</u></u> |
| Increase Expenditures: | |
| Special Payments | \$ <u>77,066</u> |
| Total | \$ <u><u>77,066</u></u> |

The Library Service District Fund is recognizing additional beginning fund balance in the amount of \$77,066 and recognizing additional expenditures in the Special Payments category (Payments to Local Governments & Other Special Payments) in the amount of \$77,066.