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DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING

2051 KAEN ROAD | OREGON CITY, OR 97045

March 26, 2015

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Extension and 4-H Service District
Supplemental Budget (Greater Than Ten Percent and Budget Reduction) for Fiscal Year 2014-2015

Purpose/Outcome	Supplemental Budget changes for Clackamas County Extension and 4-H Service District FY 2014-2015
Dollar Amount and fiscal Impact	The effect is an increase in appropriations of \$263,976.
Funding Source	Includes Increase in Fund Balance.
Safety Impact	N/A
Duration	July 1, 2014-June 30, 2015
Previous Board Action/Review	Budget Adopted June 26, 2014
Contact Person	Diane Padilla, 503-742-5425
Contract No.	N/A

BACKGROUND:

Each fiscal year it is necessary to reduce allocations or allocate additional sources of revenue and appropriate additional expenditures to more accurately meet the changing requirements of the operating departments. The attached resolution reflects such changes requested by departments in keeping with a legally accurate budget. These changes are in compliance with O.R.S. 294.480 (4) which allows for governing body approval of supplemental budget changes for items ten percent or greater of the qualifying expenditures of the budget funds(s) being adjusted. The required notices have been published.

The Clackamas County Extension and 4-H Service District Fund is recognizing additional fund balance and transferring from contingency to materials and services for Extension Education Center design services.

The effect of this Resolution is an increase change in appropriations of \$263,976 including revenues as detailed below:

Fund Balance \$ 263,976.

RECOMMENDATION:

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

Sincerely,

Diane Padilla
Budget Manager

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of Providing Authorization
Regarding Adoption of a Supplemental
Budget for Items Greater Than 10
Percent of the Total Qualifying Expenditures
and Making Appropriations for Fiscal
Year 2014-15



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;

WHEREAS, a supplemental budget for the period of July 1, 2014 through June 30, 2015, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a hearing to discuss the supplemental budget was held before the Board of County Commissioners on March 26, 2015.

WHEREAS; the funds being adjusted are:

. Clackamas County Extension and 4-H Service District Fund;

It further appearing that it is in the best interest of the County to approve this greater than 10 percent change in appropriations for the period of July 1, 2014 through June 30, 2015.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

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

DATED March 26, 2015

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET

**Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET**

March 26, 2015

CLACKAMAS COUNTY EXTENSION & 4-H SERVICE DISTRICT FUND

Revenue:		
Fund Balance		\$ 263,976.
Total		<u>\$ 263,976.</u>
Expense:		
Contingency	\$ (253,741).	
Materials and Services		<u>517,717.</u>
Total		<u>\$ 263,976.</u>

Clackamas County Extension and 4-H Service District Fund is recognizing additional fund balance and transferring from contingency to materials and services for Extension Education Center design services.