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Laura Zentner, CPA  
Business Operations Director  
NORTH CLACKAMAS PARKS AND RECREATION DISTRICT  
Development Services Building  
150 Beaver Creek Road  
Oregon City, OR 97045

December 10, 2015

Board of County Commissioners  
Clackamas County

Members of the Board:

**Approval of a Resolution for North Clackamas Parks & Recreation District for  
Supplemental Budget (Less Than Ten Percent) for Fiscal Year 2015-2016**

Purpose/Outcome	Approval of a resolution for a supplemental budget less than ten percent for North Clackamas Parks & Recreation District FY 2015-2016
Dollar Amount and fiscal Impact	Recognizing additional fund balance and increasing appropriations in the amount of \$636,695 in the General Fund and \$29,737 in the Nutrition & Transportation Fund.
Funding Source	Beginning Fund Balance – General Fund and Nutrition & Transportation Fund
Safety Impact	N/A
Duration	July 1, 2015 through June 30, 2016
Previous Board Action/Review	Original Adopted Budget June 25, 2015.
Contact Person	Laura Zentner, BCS Deputy Director 503.742.4351
Contract No.	N/A

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

The **General Fund** - is recognizing additional fund balance in the amount of \$636,695 and recognizing additional appropriation in the Contingency category in the amount of \$636,695.

The **Nutrition & Transportation Fund** - is recognizing additional fund balance in the amount of \$29,737 and recognizing additional appropriation in the Contingency category in the amount of \$29,737.

**RECOMMENDATION:**

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

Sincerely,

A handwritten signature in cursive script that reads "Laura Zentner".

Laura L. Zentner CPA  
BCS Deputy Director

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

A RESOLUTION OF THE CLACKAMAS COUNTY BOARD OF COMMISSIONERS ACTING AS THE GOVERNING BODY OF THE NORTH CLACKAMAS PARKS AND RECREATION DISTRICT REGARDING ADOPTION OF A SUPPLEMENTAL BUDGET FOR ITEMS LESS THAN 10 PERCENT OF THE TOTAL QUALIFYING EXPENDITURES AND MAKING APPROPRIATIONS FOR THE NORTH CLACKAMAS PARKS & RECREATION DISTRICT FOR FISCAL YEAR 2015-16



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, 2015 through June 30, 2016, inclusive is necessary to authorize the expenditure of funds, for the needs of District residents;

WHEREAS; the funds being adjusted are:

- North Clackamas Parks & Recreation District - General Fund
- North Clackamas Parks & Recreation District – Nutrition & Transportation Fund

It further appearing that it is in the best interest of the District to approve this appropriation of beginning fund balance for the period of July 1, 2015 through June 30, 2016.

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:**

Pursuant to its authority under OR 294.471, the appropriation of beginning fund balance is authorized as shown in the attached Exhibit A which by this reference is made a part of this Resolution.

DATED this 10th day of December, 2015

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

**SUMMARY OF SUPPLEMENTAL BUDGET**  
Exhibit A  
**CHANGES OF LESS THAN 10% OF BUDGET**  
December 10, 2015

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT - GENERAL FUND**

Increase Beginning Fund Balance:	
Administration Division	\$ 636,695
Total	<u>\$ 636,695</u>
 Increase Expenditures:	
Contingency	\$ 636,695
Total	<u>\$ 636,695</u>

The General Fund is recognizing additional fund balance in the amount of \$636,695 and increasing the appropriation in the Contingency category in the amount of \$636,695.

**NORTH CLACKAMAS PARKS & RECREATION DISTRICT - NUTRITION & TRANSPORTATION FUND**

Increase Beginning Fund Balance:	<u>\$ 29,737</u>
 Increase Expenditure:	
Contingency	\$ 29,737
Total	<u>\$ 29,737</u>

The Nutrition & Transportation Fund is recognizing additional fund balance in the amount of \$29,737 and recognizing additional appropriation in the Contingency category in the amount of \$29,737.