



15

Laura Zentner, CPA
Deputy Director
BUSINESS AND COMMUNITY SERVICES
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 the Library Service District for a
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 the Library Service District FY 2015-2016
Dollar Amount and fiscal Impact	Recognizing additional fund balance and increasing appropriations in the amount of \$216,403.
Funding Source	Beginning Fund Balance
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 category in keeping with a legally accurate budget.

The **Library Service District Fund** - is recognizing additional beginning fund balance in the amount of \$216,403 and recognizing additional expenditures in the Special Payments Category (Payments to Local Governments and Other Special Payments) in the amount of \$216,403.

RECOMMENDATION:

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

Sincerely,

Laura L. Zentner, CPA
BCS Deputy Director

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

A RESOLUTION OF THE BOARD OF
COUNTY COMMISSIONERS ACTING
AS THE GOVERNING BODY OF THE
CLACKAMAS COUNTY LIBRARY
SERVICE DISTRICT REGARDING
ADOPTION OF A SUPPLEMENTAL
BUDGET FOR ITEMS LESS THAN
10 PERCENT OF THE TOTAL
QUALIFYING EXPENDITURES AND
MAKING APPROPRIATIONS FOR
THE 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:

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 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

LIBRARY SERVICE DISTRICT FUND

Increase Revenues:	
Beginning Fund Balance	\$ 216,403
Total	<u>\$ 216,403</u>
 Increase Expenditures:	
Special Payments	\$ 216,403
Total	<u>\$ 216,403</u>

The Library Service District Fund is recognizing additional beginning fund balance in the amount of \$216,403 and recognizing additional expenditures in the Special Payments category (Payments to Local Governments & Other Special Payments) in the amount of \$216,403.