

NORTH CLACKAMAS COUNTY WATER COMMISSION

June 26, 2025

Agenda Item 6.4

Subject:	Authorize FY 2024-25 Adopted Budget Appropriation Transfer (Intrafund)
Presenter(s):	Jamey Pietzold, Interim Finance Director
Board Action:	Approve & Adopt Resolution 2025-7 to amend FY 2024-25 Adopted Budget
Attachments:	Resolution 2025-7 Authorizing an Appropriation Budget Transfer to the FY 2024-25 Adopted Budget.
Background:	NCCWC forecasts annual Material & Services expenditure based on known recurring costs, inflationary factors, planned maintenance activities, etc. NCCWC additionally budgets contingency funds to support and cover necessary variances to forecasts for allowable expenditures. In March 2025 the Board approved an interfund transfer within the General Fund from Contingency to Material & Services in the amount of \$150,000.
Analysis:	Management continually monitors fiscal year actual and forecasted expenditure as compared to the adopted and subsequently modified budget plan. Fiscal year 2025 forecasting and analysis supports a variance in the budget appropriation for the General Fund Material & Services object class category. The material variance estimates requiring an appropriation resolution are wholesale water, contracted services, professional services, water production chemicals, electricity, equipment and plant maintenance. In alignment with Oregon Budget Law defined in ORS 294.463 the proposed transfer (in aggregate with the prior adopted transfer) is within all allowable thresholds to be made by ordinance or resolution of the governing body.
Options:	NA
Staff Recommendation	Adopt the resolution approving a General Fund budget appropriation transfer of \$320,000.00 from Contingency to Material & Services as allowed by ORS 294.463.
Draft Motion:	Move to adopt approving a General Fund budget appropriation transfer of \$320,000.00 from Contingency to Material & Services.

North Clackamas County Water Commission

RESOLUTION 2025-7

A RESOLUTION OF THE NORTH CLACKAMAS COUNTY WATER COMMISSION ADOPTING THE FY 2024-25 BUDGET AND AUTHORIZING APPROPRIATIONS AS STATED

WHEREAS, pursuant to the requirements of ORS Chapter 294, the Board of Directors for the North Clackamas County Water Commission (NCCWC) has adopted a budget and made appropriations for the 2024-25 fiscal year; and

WHEREAS, budgeted contingency in NCCWC's General Fund exists in amount sufficient to cover the additional costs; and

WHEREAS, ORS 294.463 allows the Board of Directors to authorize a transfer of appropriations by resolution, so long as the appropriation transfers in aggregate are within the allowable threshold(s) of the fund containing the original adopted budget.

THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH CLACKAMAS COUNTY WATER COMMISSION THAT:

1. The Board of Directors authorizes the following budget transfers and revisions to the 2024-25 fiscal year as follows:

GENERAL FUND

	Existing	Changes	Adjusted
Appropriations:			
Personnel Services	\$734,000	\$ -0-	\$734,000
Materials & Services	3,170,900	320,000	3,490,900
Transfer to Other Funds	1,200,000	-0-	250,000
Capital Outlay	-0-	-0-	-0-
Special Payment (PERS)	150,000	-0-	150,000
Operating Contingency	<u>320,000</u>	<u>(320,000)</u>	<u>-0-</u>
Appropriation Total (General Fund)	\$5,574,900	\$ -0-	\$ 5,574,900

This resolution and its statements are hereby approved and declared DULY ADOPTED this 26th day of June 2025.

By _____
Chris Hawes, Chair

By _____
Wade Hathhorn, General Manager

Attest this 26th day of June 2025