



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: SUPPLEMENTAL BUDGET Item No:

Date: June 18, 2019

Originating Department: FINANCE

Issue: In the Matter of the Adoption of a Supplemental Budget within the Community Development – Building Division.

Background: This supplemental budget increases the Beginning Fund Balance closer to actual as well as increases building fee revenues to account for a larger volume of permits issued than anticipated. Personnel expenditures are also being reduced due to vacant inspector positions that have not been filled. Various Material and Services are being reallocated including a percentage of school district permit fees that are being refunded.

Fiscal Impact: \$900,220.00 Increase in Revenues and Expenditures in the Community Development – Building Division

Recommended Motion: The Board of Commissioners of Klamath County, Oregon hereby approve the supplemental budget for fiscal year 2018-2019 as outlined in the attached documents for changes to the Community Development – Building Division; \$900,220.00 increase in revenues and expenditures.

Stephan Brown

Department Head Signature
Manage

DONE AND DATED this _____ day of _____, 20__.

Chair
Approved
Denied

Vice-Chair
Approved
Denied

Commissioner
Approved
Denied

BOARD OF COUNTY COMMISSIONERS
KLAMATH COUNTY, OREGON

IN THE MATTER OF THE ADOPTION)
 OF A SUPPLEMENTAL BUDGET)
 WITHIN THE COMMUNITY) BUDGET RESOLUTION NO. _____
 DEVELOPMENT BUILDING)
 DEPARTMENT FOR FISCAL YEAR)
2018-2019)

WHEREAS, the Community Development Building Department has a larger than anticipated Beginning Fund Balance and increased fee revenue due to higher permit volumes; and

WHEREAS, the Personnel Services budget will not be fully spent due to vacant inspector positions that remain unfilled; and

WHEREAS, various Building Department expenditures and a percentage of school district permit fees being refunded need to be reallocated; and

WHEREAS, proposed adjustments to the budget are in compliance with ORS 294.463, 294.471 and 294.473.

THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Klamath County, Oregon hereby approve the supplemental budget for fiscal year 2018-2019 as outlined below for changes to the Community Development Building Department; \$900,220.00 fiscal impact; and direct the Budget Officer to make the appropriate entries in the Klamath County Budget to reflect the changes.

	ORIGINAL AMOUNT	AMENDED AMOUNT	CHANGE
COMMUNITY DEVELOPMENT			
Building Operating Fund			
RESOURCES			
Licenses, Fees and Permits	\$1,022,580	\$1,174,580	\$152,000
Fines and Forfeitures	\$0	\$720	\$720
Charges for Services	\$514,300	\$521,700	\$7,400
Other Local Revenue	\$8,000	\$12,000	\$4,000
Interest	\$2,000	\$27,000	\$25,000
Sale of Capital Assets	\$5,000	\$0	(\$5,000)
Fund Balances	\$1,000,000	\$1,716,100	\$716,100
Revised Total Resources	\$2,577,880	\$3,478,100	\$900,220
EXPENDITURE			
Personnel Services	\$1,265,869	\$1,073,250	(\$192,619)
Material and Services	\$241,191	\$666,851	\$425,660
Fund Balance & Reserves	\$0	\$667,179	\$667,179
Revised Total Requirements	\$2,577,880	\$3,478,100	\$900,220

SUPPLEMENTAL BUDGET - BUILDING DEPT

BR#2019 _____

DONE AND DATED THE _____th DAY OF JUNE, 2019.

Chair

Commissioner

Commissioner

**KLAMATH COUNTY
BUDGET TRANSFER/RESOLUTION**

Resolution # _____

JE# _____

POSTED BY: _____ Date: _____

DATE: 6/18/2019
DEPARTMENT: Building

SIGNATURE: _____

<u>BUDGET NUMBER</u>	<u>LINE ITEM NAME</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>5050-6030-6031-6000-41634</u>	<u>Permits - Building</u>	<u>\$60,000.00</u>	
<u>5050-6030-6031-6000-41635</u>	<u>Permits - Electrical</u>	<u>\$28,000.00</u>	
<u>5050-6030-6031-6000-41636</u>	<u>Permits - Mechanical</u>	<u>\$22,000.00</u>	
<u>5050-6030-6031-6000-41637</u>	<u>Permits - Plumbing</u>	<u>\$42,000.00</u>	
<u>5050-6030-6031-6000-42000</u>	<u>Fines, Forfeitures and Penal</u>	<u>\$720.00</u>	
<u>5050-6030-6031-6000-43632</u>	<u>Inspections - Contract</u>		<u>\$4,000.00</u>
<u>5050-6030-6031-6000-43633</u>	<u>Inspections - Minor Label</u>	<u>\$4,000.00</u>	
<u>5050-6030-6031-6000-43639</u>	<u>Plan Review - Third Party</u>	<u>\$1,400.00</u>	
<u>5050-6030-6031-6000-43984</u>	<u>Charges for Services - Internal</u>	<u>\$6,000.00</u>	
<u>5050-6030-6031-6000-44000</u>	<u>Miscellaneous</u>	<u>\$4,000.00</u>	
<u>5050-6030-6031-6000-44950</u>	<u>Investments - Interest On</u>	<u>\$25,000.00</u>	
<u>5050-6030-6031-6000-44990</u>	<u>Sales - Suplus Property</u>		<u>\$5,000.00</u>
<u>5050-6030-6031-6000-49950</u>	<u>Beginning Fund Balance</u>	<u>\$716,100.00</u>	
<u>5050-6030-6031-6000-50000</u>	<u>Salaries and Wages</u>		<u>\$120,207.00</u>
<u>5050-6030-6031-6000-51100</u>	<u>FICA</u>		<u>\$10,602.00</u>
<u>5050-6030-6031-6000-51200</u>	<u>Workmans Compensation Tax</u>		<u>\$126.00</u>
<u>5050-6030-6031-6000-51300</u>	<u>Medical Insurance</u>		<u>\$56,513.00</u>
<u>5050-6030-6031-6000-51310</u>	<u>VEBA</u>	<u>\$17,000.00</u>	
<u>5050-6030-6031-6000-51330</u>	<u>Life Insurance</u>		<u>\$32.00</u>
<u>5050-6030-6031-6000-51340</u>	<u>Short Term Disability</u>	<u>\$165.00</u>	
<u>5050-6030-6031-6000-51400</u>	<u>Retirement - General</u>		<u>\$20,898.00</u>
<u>5050-6030-6031-6000-51560</u>	<u>Unemployment</u>		<u>\$357.00</u>
<u>5050-6030-6031-6000-51570</u>	<u>Workmans Compensation</u>		<u>\$1,049.00</u>
<u>5050-6030-6031-6000-62320</u>	<u>Software Support</u>	<u>\$1,270.00</u>	
<u>5050-6030-6031-6000-63105</u>	<u>Fees</u>	<u>\$2,000.00</u>	
<u>TOTAL</u>		<u>\$929,655.00</u>	<u>\$218,784.00</u>

General Ledger

Budget Status

User: vnoel
 Printed: 6/4/2019 - 2:43 PM
 Period: 1 to 12, 2019



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 5050	Community Development							
Dept 5050-6030	Community Development - Bldg							
R20	Licenses, Fees and Permits							
5050-6030-6031-6000-41000	Fees, Licenses and Permits	80.00	109.00	109.00	-29.00	0.00	-29.00	0.00
5050-6030-6031-6000-41630	Permits - Mobile Home	30,000.00	37,037.40	37,037.40	-7,037.40	0.00	-7,037.40	0.00
5050-6030-6031-6000-41631	Gas - Medical	1,000.00	490.10	490.10	509.90	0.00	509.90	50.99
5050-6030-6031-6000-41632	Local Surcharge	1,500.00	28.82	28.82	1,471.18	0.00	1,471.18	98.08
5050-6030-6031-6000-41634	Permits - Building	540,000.00	594,571.47	594,571.47	-54,571.47	0.00	-54,571.47	0.00
5050-6030-6031-6000-41635	Permits - Electrical	220,000.00	230,459.62	230,459.62	-10,459.62	0.00	-10,459.62	0.00
5050-6030-6031-6000-41636	Permits - Mechanical	130,000.00	148,003.51	148,003.51	-18,003.51	0.00	-18,003.51	0.00
5050-6030-6031-6000-41637	Permits - Plumbing	100,000.00	136,084.38	136,084.38	-36,084.38	0.00	-36,084.38	0.00
	R20 Sub Totals:	1,022,580.00	1,146,784.30	1,146,784.30	-124,204.30	0.00	-124,204.30	0.00
R21	Fines and Forfeitures							
5050-6030-6031-6000-42000	Fines, Forfeitures and Penal	0.00	720.00	720.00	-720.00	0.00	-720.00	0.00
	R21 Sub Totals:	0.00	720.00	720.00	-720.00	0.00	-720.00	0.00
R30	Charges for Service							
5050-6030-6031-6000-43000	Charges for Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-43010	Copies	300.00	98.48	98.48	201.52	0.00	201.52	67.17
5050-6030-6031-6000-43630	Hourly Inspection - 3rd Party	500.00	0.00	0.00	500.00	0.00	500.00	100.00
5050-6030-6031-6000-43631	Inspections - In Plant	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
5050-6030-6031-6000-43632	Inspections - Contract	10,000.00	4,732.72	4,732.72	5,267.28	0.00	5,267.28	52.67
5050-6030-6031-6000-43633	Inspections - Minor Label	2,000.00	4,650.00	4,650.00	-2,650.00	0.00	-2,650.00	0.00
5050-6030-6031-6000-43634	Permits - Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-43635	Permits - Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-43636	Permits - Mechanical	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-43637	Permits - Plumbing	0.00	-21.64	-21.64	21.64	0.00	21.64	0.00
5050-6030-6031-6000-43638	Plan Check	500,000.00	539,152.13	539,152.13	-39,152.13	0.00	-39,152.13	0.00
5050-6030-6031-6000-43639	Plan Review - Third Party	300.00	1,638.59	1,638.59	-1,338.59	0.00	-1,338.59	0.00
5050-6030-6031-6000-43800	GW Charges for Services Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	514,300.00	550,250.28	550,250.28	-35,950.28	0.00	-35,950.28	0.00
R31	Interdepartmental Charges							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
5050-6030-6031-6000-43984	Charges for Services - Interna	21,000.00	23,294.26	23,294.26	-2,294.26	0.00	-2,294.26	0.00
5050-6030-6031-6000-43985	Permits - Internal	5,000.00	37,199.55	37,199.55	-32,199.55	0.00	-32,199.55	0.00
	R31 Sub Totals:	26,000.00	60,493.81	60,493.81	-34,493.81	0.00	-34,493.81	0.00
R40	Other Local Revenue							
5050-6030-6031-6000-44000	Miscellaneous	8,000.00	11,477.32	11,477.32	-3,477.32	0.00	-3,477.32	0.00
	R40 Sub Totals:	8,000.00	11,477.32	11,477.32	-3,477.32	0.00	-3,477.32	0.00
R41	Interest							
5050-6030-6031-6000-44950	Investments - Interest On	2,000.00	59,249.29	59,249.29	-57,249.29	0.00	-57,249.29	0.00
	R41 Sub Totals:	2,000.00	59,249.29	59,249.29	-57,249.29	0.00	-57,249.29	0.00
R42	Sale of Capital Assets							
5050-6030-6031-6000-44990	Sales - Surplus Property	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	R42 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
R90	Fund Balances							
5050-6030-6031-6000-49950	Beginning Fund Balance	1,000,000.00	1,716,100.32	1,716,100.32	-716,100.32	0.00	-716,100.32	0.00
5050-6030-6031-6000-49951	GW Beginning Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R90 Sub Totals:	1,000,000.00	1,716,100.32	1,716,100.32	-716,100.32	0.00	-716,100.32	0.00
	Revenue Sub Totals:	2,577,880.00	3,545,075.32	3,545,075.32	-967,195.32	0.00	-967,195.32	0.00
E10	Personnel Services							
5050-6030-6031-6000-50000	Salaries and Wages	818,207.00	601,512.10	601,512.10	216,694.90	0.00	216,694.90	26.48
5050-6030-6031-6000-50100	Temporary Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-50110	Overtime	13,195.00	10,107.64	10,107.64	3,087.36	0.00	3,087.36	23.40
5050-6030-6031-6000-51100	FICA	63,602.00	45,124.52	45,124.52	18,477.48	0.00	18,477.48	29.05
5050-6030-6031-6000-51200	Workmans Compensation Tax	526.00	276.28	276.28	249.72	0.00	249.72	47.48
5050-6030-6031-6000-51300	Medical Insurance	216,513.00	135,733.26	135,733.26	80,779.74	0.00	80,779.74	37.31
5050-6030-6031-6000-51310	VEBA	0.00	14,039.09	14,039.09	-14,039.09	0.00	-14,039.09	0.00
5050-6030-6031-6000-51330	Life Insurance	212.00	153.01	153.01	58.99	0.00	58.99	27.83
5050-6030-6031-6000-51340	Short Term Disability	2,010.00	1,979.19	1,979.19	30.81	0.00	30.81	1.53
5050-6030-6031-6000-51400	Retirement - General	132,898.00	96,132.01	96,132.01	36,765.99	0.00	36,765.99	27.66
5050-6030-6031-6000-59000	GW Personal Service Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-59010	GW Sick Leave Accrual Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-59020	GW Vacation Leave Accr Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-59030	GW NPO Retirement - County	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-59040	GW Retiree Hlth Ins - County	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,247,163.00	905,057.10	905,057.10	342,105.90	0.00	342,105.90	27.43
E11	Interdepartmental Charges							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
5050-6030-6031-6000-51560	Unemployment Compensation	4,157.00	3,058.59	3,058.59	1,098.41	0.00	1,098.41	26.42
5050-6030-6031-6000-51570	Workmans Compensation	14,549.00	11,206.88	11,206.88	3,342.12	0.00	3,342.12	22.97
	E11 Sub Totals:	18,706.00	14,265.47	14,265.47	4,440.53	0.00	4,440.53	23.74
E20	Material and Services							
5050-6030-6031-6000-62000	Contract Services	1,500.00	25.00	25.00	1,475.00	0.00	1,475.00	98.33
5050-6030-6031-6000-62005	Contract Personnel Services	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
5050-6030-6031-6000-62030	Legal Notice Publish	200.00	0.00	0.00	200.00	0.00	200.00	100.00
5050-6030-6031-6000-62320	Software Support	13,930.00	15,118.73	15,118.73	-1,188.73	0.00	-1,188.73	0.00
5050-6030-6031-6000-62325	Hardware Maintenance	800.00	0.00	0.00	800.00	0.00	800.00	100.00
5050-6030-6031-6000-63100	Dues	4,000.00	1,390.00	1,390.00	2,610.00	0.00	2,610.00	65.25
5050-6030-6031-6000-63105	Fees	1,000.00	2,322.61	2,322.61	-1,322.61	0.00	-1,322.61	0.00
5050-6030-6031-6000-63110	Credit Card Fees	22,500.00	22,197.28	22,197.28	302.72	0.00	302.72	1.35
5050-6030-6031-6000-63300	Equipment	500.00	3,291.90	3,291.90	-2,791.90	0.00	-2,791.90	0.00
5050-6030-6031-6000-63320	Computer Equipment	0.00	380.23	380.23	-380.23	0.00	-380.23	0.00
5050-6030-6031-6000-63325	Tools	50.00	6.99	6.99	43.01	0.00	43.01	86.02
5050-6030-6031-6000-63335	Vehicle Fuel	500.00	2,361.39	2,361.39	-1,861.39	0.00	-1,861.39	0.00
5050-6030-6031-6000-65100	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-65110	Public Outreach	500.00	353.73	353.73	146.27	0.00	146.27	29.25
5050-6030-6031-6000-65175	Refunds	10,000.00	4,372.91	4,372.91	5,627.09	0.00	5,627.09	56.27
5050-6030-6031-6000-65300	Rent	3,600.00	3,000.00	3,000.00	600.00	0.00	600.00	16.67
5050-6030-6031-6000-65350	Equipment Maint & Repair	500.00	0.00	0.00	500.00	0.00	500.00	100.00
5050-6030-6031-6000-65360	Vehicle Maint & Repair	10,000.00	7,963.72	7,963.72	2,036.28	0.00	2,036.28	20.36
5050-6030-6031-6000-66000	Supplies - Office	4,800.00	7,583.42	7,583.42	-2,783.42	0.00	-2,783.42	0.00
5050-6030-6031-6000-66010	Supplies - Other	500.00	681.70	681.70	-181.70	0.00	-181.70	0.00
5050-6030-6031-6000-66020	Copier Maint & Supplies	225.00	190.18	190.18	34.82	0.00	34.82	15.48
5050-6030-6031-6000-66030	Postage	70.00	20.00	20.00	50.00	0.00	50.00	71.43
5050-6030-6031-6000-66040	Publications & Periodicals	3,500.00	3,725.75	3,725.75	-225.75	0.00	-225.75	0.00
5050-6030-6031-6000-66050	Printing	2,500.00	305.00	305.00	2,195.00	0.00	2,195.00	87.80
5050-6030-6031-6000-67000	Travel & Training	7,000.00	17,618.40	17,618.40	-10,618.40	0.00	-10,618.40	0.00
5050-6030-6031-6000-67555	Telephone	6,000.00	7,462.17	7,462.17	-1,462.17	0.00	-1,462.17	0.00
5050-6030-6031-6000-67560	Data Service Charges	3,360.00	4,511.43	4,511.43	-1,151.43	0.00	-1,151.43	0.00
5050-6030-6031-6000-68000	GW Materials & Serv Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	99,535.00	104,882.54	104,882.54	-5,347.54	0.00	-5,347.54	0.00
E21	Interdepartmental Charges							
5050-6030-6031-6000-69900	Internal Services	68,535.00	58,885.02	58,885.02	9,649.98	0.00	9,649.98	14.08
5050-6030-6031-6000-69910	Facility Services	24,415.00	20,345.80	20,345.80	4,069.20	0.00	4,069.20	16.67
5050-6030-6031-6000-69920	Tech Maint Hardware Chg	5,031.00	4,192.50	4,192.50	838.50	0.00	838.50	16.67
5050-6030-6031-6000-69930	Tech Maint User Chg	4,185.00	3,487.50	3,487.50	697.50	0.00	697.50	16.67
5050-6030-6031-6000-69940	Risk Management	4,165.00	3,470.80	3,470.80	694.20	0.00	694.20	16.67
5050-6030-6031-6000-69950	Insurance Liability	8,725.00	7,270.80	7,270.80	1,454.20	0.00	1,454.20	16.67
5050-6030-6031-6000-69983	Vehicle Fuel - Internal	25,000.00	11,451.62	11,451.62	13,548.38	0.00	13,548.38	54.19

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
5050-6030-6031-6000-69989	Fees - Internal	300.00	0.00	0.00	300.00	0.00	300.00	100.00
5050-6030-6031-6000-69991	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-69992	Postage - Internal	800.00	466.43	466.43	333.57	0.00	333.57	41.70
5050-6030-6031-6000-69993	Tech Supplies - Internal	500.00	-50.00	-50.00	550.00	0.00	550.00	110.00
	E21 Sub Totals:	141,656.00	109,520.47	109,520.47	32,135.53	0.00	32,135.53	22.69
E30	Capital Outlay							
5050-6030-6031-6000-79000	GW Capitalized Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-79010	GW Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-79030	GW Capital Asset Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E70	Interfund Transfers							
5050-6030-6031-6000-90030	Trans - Equipment Reserve	600,000.00	550,000.00	550,000.00	50,000.00	0.00	50,000.00	8.33
	E70 Sub Totals:	600,000.00	550,000.00	550,000.00	50,000.00	0.00	50,000.00	8.33
E80	Contingencies							
5050-6030-6031-6000-98000	Operating Contingency	470,820.00	0.00	0.00	470,820.00	0.00	470,820.00	100.00
	E80 Sub Totals:	470,820.00	0.00	0.00	470,820.00	0.00	470,820.00	100.00
E81	Fund Balance & Reserves							
5050-6030-6031-6000-99000	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E81 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E90	Unappropriated Fund Balance							
5050-6030-6031-6000-99900	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050-6030-6031-6000-99901	GW Unapprop Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	2,577,880.00	1,683,725.58	1,683,725.58	894,154.42	0.00	894,154.42	34.69
	Dept 6030 Sub Totals:	0.00	-1,861,349.74	-1,861,349.74	1,861,349.74	0.00		
	Fund Revenue Sub Totals:	2,577,880.00	3,545,075.32	3,545,075.32	-967,195.32	0.00	-967,195.32	0.00
	Fund Expense Sub Totals:	2,577,880.00	1,683,725.58	1,683,725.58	894,154.42	0.00	894,154.42	34.69
	Fund 5050 Sub Totals:	0.00	-1,861,349.74	-1,861,349.74	1,861,349.74	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	2,577,880.00	3,545,075.32	3,545,075.32	-967,195.32	0.00	-967,195.32	0.00
	Expense Totals:	2,577,880.00	1,683,725.58	1,683,725.58	894,154.42	0.00	894,154.42	34.69
	Report Totals:	0.00	-1,861,349.74	-1,861,349.74	1,861,349.74	0.00		