



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: BUDGET RESOLUTION Item No:

Date: June 18, 2019

Originating Department: FINANCE

Issue: In the Matter of the Adoption of a Budget Resolution within the General Fund – Treasurer Department.

Background: The Treasurer’s personnel budget needs an additional \$990.00 for fiscal year 2018-19 due to a slight increase in hours worked by the Accounting Specialist and a \$300 error in the original amount budgeted for Elected Official Compensation. The travel & training budget will be under-expended for the fiscal year so this resolution transfers \$990.00 between material and services and personnel.

Fiscal Impact: There is no fiscal impact, however there is a \$990.00 transfer from material and services to personnel services.

Recommended Motion: The Board of Commissioners of Klamath County, Oregon hereby approve the budget resolution for fiscal year 2018-2019 as outlined in the attached documents for changes to the General Fund – Treasurer Department; there is not fiscal impact, but there is a \$990.00 change in expenditure categories.

Vickie Noel

Department Head Signature

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

Chair
Approved
Denied

Vice-Chair
Approved
Denied

Commissioner
Approved
Denied

General Ledger

Budget Status

User: vnoel
 Printed: 6/10/2019 - 11:07 AM
 Period: 1 to 12, 2019



| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------------|-------------------------------|---------------|---------------|------------|-----------|-------------------|-----------|-------------|
| Fund 1000 | General Fund | | | | | | | |
| Dept 1000-1010 | Treasurer | | | | | | | |
| R30 | Charges for Service | | | | | | | |
| 1000-1010-1011-1000-43000 | Charges for Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | R30 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R31 | Interdepartmental Charges | | | | | | | |
| 1000-1010-1011-1000-43980 | Intradepartmental Service Chg | 560,768.00 | 516,508.91 | 516,508.91 | 44,259.09 | 0.00 | 44,259.09 | 7.89 |
| | R31 Sub Totals: | 560,768.00 | 516,508.91 | 516,508.91 | 44,259.09 | 0.00 | 44,259.09 | 7.89 |
| R40 | Other Local Revenue | | | | | | | |
| 1000-1010-1011-1000-44000 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | R40 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R51 | State of Oregon | | | | | | | |
| 1000-1010-1011-1000-45010 | A&T Grant | 33,000.00 | 17,440.27 | 17,440.27 | 15,559.73 | 0.00 | 15,559.73 | 47.15 |
| | R51 Sub Totals: | 33,000.00 | 17,440.27 | 17,440.27 | 15,559.73 | 0.00 | 15,559.73 | 47.15 |
| R70 | Interfund Transfers | | | | | | | |
| 1000-1010-1011-1000-49000 | Trans - General Non Dept | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | R70 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Revenue Sub Totals: | 593,768.00 | 533,949.18 | 533,949.18 | 59,818.82 | 0.00 | 59,818.82 | 10.07 |
| E10 | Personnel Services | | | | | | | |
| 1000-1010-1011-1000-50000 | Salaries and Wages | 20,306.00 | 18,993.33 | 18,993.33 | 1,312.67 | 0.00 | 1,312.67 | 6.46 |
| 1000-1010-1011-1000-50010 | Elected Official Compensation | 18,176.00 | 16,995.88 | 16,995.88 | 1,180.12 | 0.00 | 1,180.12 | 6.49 |
| 1000-1010-1011-1000-51100 | FICA | 2,944.00 | 2,735.13 | 2,735.13 | 208.87 | 0.00 | 208.87 | 7.09 |
| 1000-1010-1011-1000-51200 | Workmans Compensation Tax | 39.00 | 20.11 | 20.11 | 18.89 | 0.00 | 18.89 | 48.44 |
| 1000-1010-1011-1000-51300 | Medical Insurance | 0.00 | 98.88 | 98.88 | -98.88 | 0.00 | -98.88 | 0.00 |
| 1000-1010-1011-1000-51310 | VEBA | 0.00 | 11.29 | 11.29 | -11.29 | 0.00 | -11.29 | 0.00 |
| 1000-1010-1011-1000-51330 | Life Insurance | 0.00 | 5.74 | 5.74 | -5.74 | 0.00 | -5.74 | 0.00 |
| 1000-1010-1011-1000-51340 | Short Term Disability | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-51400 | Retirement - General | 3,090.00 | 2,889.48 | 2,889.48 | 200.52 | 0.00 | 200.52 | 6.49 |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|---------------------------|----------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| | E10 Sub Totals: | 44,555.00 | 41,749.84 | 41,749.84 | 2,805.16 | 0.00 | 2,805.16 | 6.30 |
| E11 | Interdepartmental Charges | | | | | | | |
| 1000-1010-1011-1000-51560 | Unemployment Compensation | 102.00 | 94.98 | 94.98 | 7.02 | 0.00 | 7.02 | 6.88 |
| 1000-1010-1011-1000-51570 | Workmans Compensation | 673.00 | 636.72 | 636.72 | 36.28 | 0.00 | 36.28 | 5.39 |
| | E11 Sub Totals: | 775.00 | 731.70 | 731.70 | 43.30 | 0.00 | 43.30 | 5.59 |
| E20 | Material and Services | | | | | | | |
| 1000-1010-1011-1000-62000 | Contract Services | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 1000-1010-1011-1000-62310 | Audit Fees | 6,500.00 | 6,250.00 | 6,250.00 | 250.00 | 0.00 | 250.00 | 3.85 |
| 1000-1010-1011-1000-62320 | Software Support | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 |
| 1000-1010-1011-1000-62505 | Contract Maintenance | 65,000.00 | 48,211.46 | 48,211.46 | 16,788.54 | 0.00 | 16,788.54 | 25.83 |
| 1000-1010-1011-1000-63100 | Dues | 300.00 | 250.00 | 250.00 | 50.00 | 0.00 | 50.00 | 16.67 |
| 1000-1010-1011-1000-63105 | Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-63115 | Bank Fees | 25,000.00 | 18,191.10 | 18,191.10 | 6,808.90 | 0.00 | 6,808.90 | 27.24 |
| 1000-1010-1011-1000-66000 | Supplies - Office | 2,000.00 | 579.43 | 579.43 | 1,420.57 | 0.00 | 1,420.57 | 71.03 |
| 1000-1010-1011-1000-66010 | Supplies - Other | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 1000-1010-1011-1000-66030 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-67000 | Travel & Training | 1,500.00 | 390.46 | 390.46 | 1,109.54 | 0.00 | 1,109.54 | 73.97 |
| 1000-1010-1011-1000-67555 | Telephone | 700.00 | 577.07 | 577.07 | 122.93 | 0.00 | 122.93 | 17.56 |
| | E20 Sub Totals: | 106,600.00 | 74,449.52 | 74,449.52 | 32,150.48 | 0.00 | 32,150.48 | 30.16 |
| E21 | Interdepartmental Charges | | | | | | | |
| 1000-1010-1011-1000-69900 | Internal Services | 436,060.00 | 436,060.00 | 436,060.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69910 | Facility Services | 3,543.00 | 3,543.00 | 3,543.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69920 | Tech Maint Hardware Chg | 387.00 | 387.00 | 387.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69930 | Tech Maint User Chg | 465.00 | 465.00 | 465.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69940 | Risk Management | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69950 | Insurance Liability | 733.00 | 733.00 | 733.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69991 | Office Supplies - Internal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-1010-1011-1000-69992 | Postage - Internal | 300.00 | 21.89 | 21.89 | 278.11 | 0.00 | 278.11 | 92.70 |
| | E21 Sub Totals: | 441,838.00 | 441,559.89 | 441,559.89 | 278.11 | 0.00 | 278.11 | 0.06 |
| E70 | Interfund Transfers | | | | | | | |
| 1000-1010-1011-1000-90010 | Trans - General Non Dept | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | E70 Sub Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Expense Sub Totals: | 593,768.00 | 558,490.95 | 558,490.95 | 35,277.05 | 0.00 | 35,277.05 | 5.94 |
| | Dept 1010 Sub Totals: | 0.00 | 24,541.77 | 24,541.77 | -24,541.77 | 0.00 | | |

| Account Number | Description | Budget Amount | Period Amount | YTD Amount | YTD Var | Encumbered Amount | Available | % Available |
|----------------|--------------------------|---------------|---------------|------------|------------|-------------------|-----------|-------------|
| | Fund Revenue Sub Totals: | 593,768.00 | 533,949.18 | 533,949.18 | 59,818.82 | 0.00 | 59,818.82 | 10.07 |
| | Fund Expense Sub Totals: | 593,768.00 | 558,490.95 | 558,490.95 | 35,277.05 | 0.00 | 35,277.05 | 5.94 |
| | Fund 1000 Sub Totals: | 0.00 | 24,541.77 | 24,541.77 | -24,541.77 | 0.00 | | |
| | Revenue Totals: | 593,768.00 | 533,949.18 | 533,949.18 | 59,818.82 | 0.00 | 59,818.82 | 10.07 |
| | Expense Totals: | 593,768.00 | 558,490.95 | 558,490.95 | 35,277.05 | 0.00 | 35,277.05 | 5.94 |
| | Report Totals: | 0.00 | 24,541.77 | 24,541.77 | -24,541.77 | 0.00 | | |