



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: BUDGET RESOLUTION Item No:

Date: June 25, 2019

Originating Department: FINANCE

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

Background: This budget resolution moves funds within the Juvenile department to account for personnel moving between sub-departments and to account for the repayment of the loan in the Building reserve from 2017-18.

Fiscal Impact: \$142,121.00 change in Juvenile department expenditure and revenue categories. There is no fiscal impact.

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 Juvenile Department.


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: 6/5/2019 - 10:47 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 1000-2050	Juvenile							
R51	State of Oregon							
1000-2050-3060-2000-45000	Grants - State	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	R51 Sub Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
R60	Debt Proceeds							
1000-2050-3060-2000-48815	MA Debt Proceeds Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R61	Interfund Loan Proceeds							
1000-2050-3060-2000-48810	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R61 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R90	Fund Balances							
1000-2050-3060-2000-49950	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-3060-2000-49952	MA Beginning Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
E30	Capital Outlay							
1000-2050-3060-2000-70220	Facilities Improvement	500,000.00	24,412.78	24,412.78	475,587.22	0.00	475,587.22	95.12
	E30 Sub Totals:	500,000.00	24,412.78	24,412.78	475,587.22	0.00	475,587.22	95.12
E40	Debt Service							
1000-2050-3060-2000-89010	MA Debt Service Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E41	Interdepartmental Charges							
1000-2050-3060-2000-88010	Interfund Loan Principal	0.00	122,120.89	122,120.89	-122,120.89	0.00	-122,120.89	0.00
	E41 Sub Totals:	0.00	122,120.89	122,120.89	-122,120.89	0.00	-122,120.89	0.00
E81	Fund Balance & Reserves							

When will Pmt be received

Budget

0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
1000-2050-3060-2000-99000	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							
1000-2050-3060-2000-99900	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-3060-2000-99902	MA 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:	500,000.00	146,533.67	146,533.67	353,466.33	0.00	353,466.33	70.69
	Dept 2050 Sub Totals:	0.00	146,533.67	146,533.67	-146,533.67	0.00		
	Fund Revenue Sub Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	Fund Expense Sub Totals:	500,000.00	146,533.67	146,533.67	353,466.33	0.00	353,466.33	70.69
	Fund 1000 Sub Totals:	0.00	146,533.67	146,533.67	-146,533.67	0.00		
	Revenuc Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	Expense Totals:	500,000.00	146,533.67	146,533.67	353,466.33	0.00	353,466.33	70.69
	Report Totals:	0.00	146,533.67	146,533.67	-146,533.67	0.00		

General Ledger

Budget Status

User: vnoel
 Printed: 6/5/2019 - 11:14 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 1000-2050	Juvenile							
R30	Charges for Service							
1000-2050-2053-2000-43000	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
R40	Other Local Revenue							
1000-2050-2053-2000-44000	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
R50	Federal Government							
1000-2050-2053-2000-46000	Grants - Federal	20,000.00	15,149.84	15,149.84	4,850.16	0.00	4,850.16	24.25
	R50 Sub Totals:	20,000.00	15,149.84	15,149.84	4,850.16	0.00	4,850.16	24.25
R51	State of Oregon							
1000-2050-2053-2000-45000	Grants - State	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-45091	SB 1065/2712 Correct & Drug	6,200.00	17,979.24	17,979.24	-11,779.24	0.00	-11,779.24	0.00
	R51 Sub Totals:	6,200.00	17,979.24	17,979.24	-11,779.24	0.00	-11,779.24	0.00
R52	Other Governments							
1000-2050-2053-2000-47000	Grants - Other Governments	22,000.00	19,030.00	19,030.00	2,970.00	0.00	2,970.00	13.50
	R52 Sub Totals:	22,000.00	19,030.00	19,030.00	2,970.00	0.00	2,970.00	13.50
R70	Interfund Transfers							
1000-2050-2053-2000-49000	Trans - General Non Dept	651,520.00	597,226.63	597,226.63	54,293.37	0.00	54,293.37	8.33
1000-2050-2053-2000-49025	Trans - Equipment Reserve	36,900.00	36,900.00	36,900.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-49250	Trans - Juvenile	127,379.00	127,379.00	127,379.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	815,799.00	761,505.63	761,505.63	54,293.37	0.00	54,293.37	6.66
R90	Fund Balances							
1000-2050-2053-2000-49951	GW Beginning Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

↑\$10,000

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	863,999.00	813,664.71	813,664.71	50,334.29	0.00	50,334.29	5.83
E10	Personnel Services							
1000-2050-2053-2000-50000	Salaries and Wages	401,245.00	368,225.09	368,225.09	33,019.91	0.00	33,019.91	8.23
1000-2050-2053-2000-50110	Overtime	1,827.00	2,515.43	2,515.43	-688.43	0.00	-688.43	0.00
1000-2050-2053-2000-51100	FICA	30,835.00	27,559.93	27,559.93	3,275.07	0.00	3,275.07	10.62
1000-2050-2053-2000-51200	Workmans Compensation Tax	384.00	252.44	252.44	131.56	0.00	131.56	34.26
1000-2050-2053-2000-51300	Medical Insurance	102,060.00	78,098.20	78,098.20	23,961.80	0.00	23,961.80	23.48
1000-2050-2053-2000-51310	VEBA	0.00	11,002.13	11,002.13	-11,002.13	0.00	-11,002.13	0.00
1000-2050-2053-2000-51330	Life Insurance	100.00	94.85	94.85	5.15	0.00	5.15	5.15
1000-2050-2053-2000-51340	Short Term Disability	948.00	1,225.20	1,225.20	-277.20	0.00	-277.20	0.00
1000-2050-2053-2000-51400	Retirement - General	49,716.00	44,422.16	44,422.16	5,293.84	0.00	5,293.84	10.65
	E10 Sub Totals:	587,115.00	533,395.43	533,395.43	53,719.57	0.00	53,719.57	9.15
E11	Interdepartmental Charges							
1000-2050-2053-2000-51560	Unemployment Compensation	2,015.00	1,853.69	1,853.69	161.31	0.00	161.31	8.01
1000-2050-2053-2000-51570	Workmans Compensation	7,054.00	7,964.96	7,964.96	-910.96	0.00	-910.96	0.00
	E11 Sub Totals:	9,069.00	9,818.65	9,818.65	-749.65	0.00	-749.65	0.00
E20	Material and Services							
1000-2050-2053-2000-62000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-62616	Medical Services	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
1000-2050-2053-2000-63105	Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-63300	Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
1000-2050-2053-2000-63335	Vehicle Fuel	500.00	0.00	0.00	500.00	0.00	500.00	100.00
1000-2050-2053-2000-65350	Equipment Maint & Repair	2,000.00	1,701.22	1,701.22	298.78	0.00	298.78	14.94
1000-2050-2053-2000-65360	Vehicle Maint & Repair	500.00	0.00	0.00	500.00	0.00	500.00	100.00
1000-2050-2053-2000-65380	Building Maint & Repair	37,000.00	36,753.00	36,753.00	247.00	0.00	247.00	0.67
1000-2050-2053-2000-66000	Supplies - Office	1,000.00	846.12	846.12	153.88	0.00	153.88	15.39
1000-2050-2053-2000-66010	Supplies - Other	12,558.00	3,584.66	3,584.66	8,973.34	0.00	8,973.34	71.46
1000-2050-2053-2000-66030	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-66235	Food	30,500.00	22,914.26	22,914.26	7,585.74	0.00	7,585.74	24.87
1000-2050-2053-2000-66240	Bedding & Clothing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-66405	Medical Supplies	500.00	98.20	98.20	401.80	0.00	401.80	80.36
1000-2050-2053-2000-67000	Travel & Training	1,500.00	65.00	65.00	1,435.00	0.00	1,435.00	95.67
1000-2050-2053-2000-67555	Telephone	1,000.00	2,369.34	2,369.34	-1,369.34	0.00	-1,369.34	0.00
1000-2050-2053-2000-68000	GW Materials & Serv Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	90,058.00	68,331.80	68,331.80	21,726.20	0.00	21,726.20	24.12
E21	Interdepartmental Charges							
1000-2050-2053-2000-69900	Internal Services	35,499.00	29,582.50	29,582.50	5,916.50	0.00	5,916.50	16.67
1000-2050-2053-2000-69910	Facility Services	128,985.00	107,487.50	107,487.50	21,497.50	0.00	21,497.50	16.67
1000-2050-2053-2000-69920	Tech Maint Hardware Chg	387.00	322.50	322.50	64.50	0.00	64.50	16.67

*Need BR?
Add 10,000
Expense*

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
1000-2050-2053-2000-69930	Tech Maint User Chg	465.00	387.50	387.50	77.50	0.00	77.50	16.67
1000-2050-2053-2000-69940	Risk Management	4,013.00	3,344.20	3,344.20	668.80	0.00	668.80	16.67
1000-2050-2053-2000-69950	Insurance Liability	8,408.00	7,006.70	7,006.70	1,401.30	0.00	1,401.30	16.67
1000-2050-2053-2000-69981	Personnel Services Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-69989	Fees - Internal	0.00	87.50	87.50	-87.50	0.00	-87.50	0.00
1000-2050-2053-2000-69991	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2053-2000-69993	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E21 Sub Totals:	177,757.00	148,218.40	148,218.40	29,538.60	0.00	29,538.60	16.62
E90	Unappropriated Fund Balance							
1000-2050-2053-2000-99901	GW Unappropriat 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:	863,999.00	759,764.28	759,764.28	104,234.72	0.00	104,234.72	12.06
	Dept 2050 Sub Totals:	0.00	-53,900.43	-53,900.43	53,900.43	0.00		
	Fund Revenue Sub Totals:	863,999.00	813,664.71	813,664.71	50,334.29	0.00	50,334.29	5.83
	Fund Expense Sub Totals:	863,999.00	759,764.28	759,764.28	104,234.72	0.00	104,234.72	12.06
	Fund 1000 Sub Totals:	0.00	-53,900.43	-53,900.43	53,900.43	0.00		
	Revenue Totals:	863,999.00	813,664.71	813,664.71	50,334.29	0.00	50,334.29	5.83
	Expense Totals:	863,999.00	759,764.28	759,764.28	104,234.72	0.00	104,234.72	12.06
	Report Totals:	0.00	-53,900.43	-53,900.43	53,900.43	0.00		

General Ledger

Budget Status

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 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 1000-2050	Juvenile							
R30	Charges for Service							
1000-2050-2054-2000-43000	Charges for Service	655,000.00	486,452.00	486,452.00	168,548.00	0.00	168,548.00	25.73
1000-2050-2054-2000-43040	Reimbursements	2,500.00	3,281.89	3,281.89	-781.89	0.00	-781.89	0.00
1000-2050-2054-2000-43250	Contracts	0.00	46,872.00	46,872.00	-46,872.00	0.00	-46,872.00	0.00
	R30 Sub Totals:	657,500.00	536,605.89	536,605.89	120,894.11	0.00	120,894.11	18.39
R40	Other Local Revenue							
1000-2050-2054-2000-44000	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
R50	Federal Government							
1000-2050-2054-2000-46000	Grants - Federal	12,000.00	7,994.91	7,994.91	4,005.09	0.00	4,005.09	33.38
1000-2050-2054-2000-46250	Reimb - USDA Food	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R50 Sub Totals:	12,000.00	7,994.91	7,994.91	4,005.09	0.00	4,005.09	33.38
R51	State of Oregon							
1000-2050-2054-2000-45100	Grants - State in Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R51 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70	Interfund Transfers							
1000-2050-2054-2000-49000	Trans - General Non Dept	39,021.00	39,021.00	39,021.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	39,021.00	39,021.00	39,021.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	708,521.00	583,621.80	583,621.80	124,899.20	0.00	124,899.20	17.63
E10	Personnel Services							
1000-2050-2054-2000-50000	Salaries and Wages	348,981.00	311,961.68	311,961.68	37,019.32	0.00	37,019.32	10.61
1000-2050-2054-2000-50110	Overtime	2,436.00	1,467.51	1,467.51	968.49	0.00	968.49	39.76
1000-2050-2054-2000-51100	FICA	26,883.00	23,774.88	23,774.88	3,108.12	0.00	3,108.12	11.56
1000-2050-2054-2000-51200	Workmans Compensation Tax	364.00	253.76	253.76	110.24	0.00	110.24	30.29
1000-2050-2054-2000-51300	Medical Insurance	58,320.00	35,093.45	35,093.45	23,226.55	0.00	23,226.55	39.83
1000-2050-2054-2000-51310	VEBA	0.00	1,215.00	1,215.00	-1,215.00	0.00	-1,215.00	0.00

\$180,000 expected

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
1000-2050-2054-2000-51330	Life Insurance	57.00	36.40	36.40	20.60	0.00	20.60	36.14
1000-2050-2054-2000-51340	Short Term Disability	542.00	473.00	473.00	69.00	0.00	69.00	12.73
1000-2050-2054-2000-51400	Retirement - General	25,947.00	17,409.60	17,409.60	8,537.40	0.00	8,537.40	32.90
	E10 Sub Totals:	463,530.00	391,685.28	391,685.28	71,844.72	0.00	71,844.72	15.50
E11	Interdepartmental Charges							
1000-2050-2054-2000-51560	Unemployment Compensation	1,858.00	1,567.12	1,567.12	290.88	0.00	290.88	15.66
1000-2050-2054-2000-51570	Workmans Compensation	6,504.00	6,928.27	6,928.27	-424.27	0.00	-424.27	0.00
	E11 Sub Totals:	8,362.00	8,495.39	8,495.39	-133.39	0.00	-133.39	0.00
E20	Material and Services							
1000-2050-2054-2000-62000	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2054-2000-62616	Medical Services	100.00	0.00	0.00	100.00	0.00	100.00	100.00
1000-2050-2054-2000-62655	Client Assistance	2,500.00	4,786.87	4,786.87	-2,286.87	0.00	-2,286.87	0.00
1000-2050-2054-2000-63300	Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
1000-2050-2054-2000-63335	Vehicle Fuel	500.00	0.00	0.00	500.00	0.00	500.00	100.00
1000-2050-2054-2000-65360	Vehicle Maint & Repair	500.00	0.00	0.00	500.00	0.00	500.00	100.00
1000-2050-2054-2000-66000	Supplies - Office	1,000.00	765.56	765.56	234.44	0.00	234.44	23.44
1000-2050-2054-2000-66010	Supplies - Other	7,000.00	5,794.59	5,794.59	1,205.41	0.00	1,205.41	17.22
1000-2050-2054-2000-66030	Postage	100.00	0.00	0.00	100.00	0.00	100.00	100.00
1000-2050-2054-2000-66235	Food	15,000.00	11,519.45	11,519.45	3,480.55	0.00	3,480.55	23.20
1000-2050-2054-2000-66240	Bedding & Clothing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2054-2000-66405	Medical Supplies	200.00	0.00	0.00	200.00	0.00	200.00	100.00
1000-2050-2054-2000-67000	Travel & Training	19,918.00	3,021.81	3,021.81	16,896.19	0.00	16,896.19	84.83
1000-2050-2054-2000-67530	Utilities - Cable TV	2,000.00	1,646.37	1,646.37	353.63	0.00	353.63	17.68
1000-2050-2054-2000-67555	Telephone	500.00	233.85	233.85	266.15	0.00	266.15	53.23
	E20 Sub Totals:	49,818.00	27,768.50	27,768.50	22,049.50	0.00	22,049.50	44.26
E21	Interdepartmental Charges							
1000-2050-2054-2000-69900	Internal Services	29,132.00	24,276.69	24,276.69	4,855.31	0.00	4,855.31	16.67
1000-2050-2054-2000-69910	Facility Services	24,530.00	20,441.70	20,441.70	4,088.30	0.00	4,088.30	16.67
1000-2050-2054-2000-69920	Tech Maint Hardware Chg	387.00	322.50	322.50	64.50	0.00	64.50	16.67
1000-2050-2054-2000-69930	Tech Maint User Chg	2,790.00	2,325.00	2,325.00	465.00	0.00	465.00	16.67
1000-2050-2054-2000-69940	Risk Management	838.00	698.30	698.30	139.70	0.00	139.70	16.67
1000-2050-2054-2000-69950	Insurance Liability	1,755.00	1,462.50	1,462.50	292.50	0.00	292.50	16.67
1000-2050-2054-2000-69989	Fees - Internal	0.00	287.50	287.50	-287.50	0.00	-287.50	0.00
1000-2050-2054-2000-69991	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-2050-2054-2000-69993	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E21 Sub Totals:	59,432.00	49,814.19	49,814.19	9,617.81	0.00	9,617.81	16.18
E30	Capital Outlay							
1000-2050-2054-2000-70220	Facilities Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Decrease
10,000
to Def.
Personnel

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E70	Interfund Transfers							
1000-2050-2054-2000-92050	Trans - Juvenile	127,379.00	127,379.00	127,379.00	0.00	0.00	0.00	0.00
	E70 Sub Totals:	127,379.00	127,379.00	127,379.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	708,521.00	605,142.36	605,142.36	103,378.64	0.00	103,378.64	14.59
	Dept 2050 Sub Totals:	0.00	21,520.56	21,520.56	-21,520.56	0.00		
	Fund Revenue Sub Totals:	708,521.00	583,621.80	583,621.80	124,899.20	0.00	124,899.20	17.63
	Fund Expense Sub Totals:	708,521.00	605,142.36	605,142.36	103,378.64	0.00	103,378.64	14.59
	Fund 1000 Sub Totals:	0.00	21,520.56	21,520.56	-21,520.56	0.00		
	Revenue Totals:	708,521.00	583,621.80	583,621.80	124,899.20	0.00	124,899.20	17.63
	Expense Totals:	708,521.00	605,142.36	605,142.36	103,378.64	0.00	103,378.64	14.59
	Report Totals:	0.00	21,520.56	21,520.56	-21,520.56	0.00		

*Increase
10,000*