



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 Internal Services – GIS and Non-departmental.

Background: A&T Grant and Internal Charges for Service actual revenues are under budget. This resolution transfers an additional \$50,000.00 from Internal Service Non-departmental to the GIS department.

Fiscal Impact: \$50,000 Revenue transfer from Internal Services Non-Departmental to GIS.

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 Internal Service Fund – Non-departmental and GIS.

Out of the Office

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: smurphy
 Printed: 6/12/2019 - 11:48 AM
 Period: 1 to 12, 2019

6/10/11
 - PR looks OK.
 - lots of excess budget in E20
 - Revenues short fall to Expenses currently ~ \$50,000. Estimate only about \$42,000 more from CAFED.



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 6000	Internal Services							
Dept 6000-1535	Geographic Information Systems							
R20	Licenses, Fees and Permits							
6000-1535-1536-1500-41000	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Charges for Service							
6000-1535-1536-1500-43000	Charges for Service	5,000.00	1,295.00	1,295.00	3,705.00	0.00	3,705.00	74.10
6000-1535-1536-1500-43010	Copies	0.00	265.00	265.00	-265.00	0.00	-265.00	0.00
	R30 Sub Totals:	5,000.00	1,560.00	1,560.00	3,440.00	0.00	3,440.00	68.80
R31	Interdepartmental Charges							
6000-1535-1536-1500-43984	Charges for Services - Interna	62,000.00	0.00	0.00	62,000.00	0.00	62,000.00	100.00
	R31 Sub Totals:	62,000.00	0.00	0.00	62,000.00	0.00	62,000.00	100.00
R40	Other Local Revenue							
6000-1535-1536-1500-44000	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							
6000-1535-1536-1500-45000	Grants - State	113,950.00	80,873.00	80,873.00	33,077.00	0.00	33,077.00	29.03
6000-1535-1536-1500-45010	A&T Grant	69,000.00	32,811.35	32,811.35	36,188.65	0.00	36,188.65	52.45
	R51 Sub Totals:	182,950.00	113,684.35	113,684.35	69,265.65	0.00	69,265.65	37.86
R70	Interfund Transfers							
6000-1535-1536-1500-49010	Trans - Internal Serv Non Dept	130,839.00	130,839.00	130,839.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	130,839.00	130,839.00	130,839.00	0.00	0.00	0.00	0.00
R90	Fund Balances							
6000-1535-1536-1500-49951	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
	Revenue Sub Totals:	380,789.00	246,083.35	246,083.35	134,705.65	0.00	134,705.65	35.38

*not done on balance due here
 45,071
 SHORT (28,209)*

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Personnel Services							
6000-1535-1536-1500-50000	Salaries and Wages	101,992.00	93,710.70	93,710.70	8,281.30	0.00	8,281.30	8.12
6000-1535-1536-1500-50110	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-51100	FICA	7,802.00	6,684.23	6,684.23	1,117.77	0.00	1,117.77	14.33
6000-1535-1536-1500-51200	Workmans Compensation Tax	1,785.00	30.73	30.73	1,754.27	0.00	1,754.27	98.28
6000-1535-1536-1500-51300	Medical Insurance	21,870.00	13,168.70	13,168.70	8,701.30	0.00	8,701.30	39.79
6000-1535-1536-1500-51310	VEBA	0.00	5,145.47	5,145.47	-5,145.47	0.00	-5,145.47	0.00
6000-1535-1536-1500-51330	Life Insurance	26.00	21.71	21.71	4.29	0.00	4.29	16.50
6000-1535-1536-1500-51340	Short Term Disability	248.00	280.14	280.14	-32.14	0.00	-32.14	0.00
6000-1535-1536-1500-51400	Retirement - General	17,339.00	15,930.70	15,930.70	1,408.30	0.00	1,408.30	8.12
6000-1535-1536-1500-59010	GW Sick Leave Accrual Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-59020	GW Vacation Leave Accr Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-59030	GW NPO Retirement - County	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-59040	GW Retiree Hlth Ins - County	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	151,062.00	134,972.38	134,972.38	16,089.62	0.00	16,089.62	10.65
E11	Interdepartmental Charges							
6000-1535-1536-1500-51560	Unemployment Compensation	510.00	468.54	468.54	41.46	0.00	41.46	8.13
6000-1535-1536-1500-51570	Workmans Compensation	51.00	1,685.12	1,685.12	-1,634.12	0.00	-1,634.12	0.00
	E11 Sub Totals:	561.00	2,153.66	2,153.66	-1,592.66	0.00	-1,592.66	0.00
E20	Material and Services							
6000-1535-1536-1500-62000	Contract Services	103,689.00	38,753.50	38,753.50	64,935.50	0.00	64,935.50	62.63
6000-1535-1536-1500-62320	Software Support	15,000.00	10,713.13	10,713.13	4,286.87	0.00	4,286.87	28.58
6000-1535-1536-1500-63100	Dues	200.00	195.00	195.00	5.00	0.00	5.00	2.50
6000-1535-1536-1500-63105	Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-63300	Equipment	600.00	0.00	0.00	600.00	0.00	600.00	100.00
6000-1535-1536-1500-63320	Computer Equipment	1,400.00	3,025.42	3,025.42	-1,625.42	0.00	-1,625.42	0.00
6000-1535-1536-1500-66000	Supplies - Office	600.00	548.93	548.93	51.07	0.00	51.07	8.51
6000-1535-1536-1500-67000	Travel & Training	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
6000-1535-1536-1500-67555	Telephone	400.00	341.90	341.90	58.10	0.00	58.10	14.53
	E20 Sub Totals:	123,889.00	53,577.88	53,577.88	70,311.12	0.00	70,311.12	56.75
E21	Interdepartmental Charges							
6000-1535-1536-1500-69900	Internal Services	31,467.00	31,467.00	31,467.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69910	Facility Services	2,323.00	2,323.00	2,323.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69920	Tech Maint Hardware Chg	1,548.00	1,548.00	1,548.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69930	Tech Maint User Chg	3,787.00	3,787.00	3,787.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69940	Risk Management	385.00	385.00	385.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69950	Insurance Liability	807.00	807.00	807.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69991	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-1535-1536-1500-69992	Postage - Internal	10.00	7.15	7.15	2.85	0.00	2.85	28.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E21 Sub Totals:	40,327.00	40,324.15	40,324.15	2.85	0.00	2.85	0.01
E70	Interfund Transfers							
6000-1535-1536-1500-90020	Trans - Internal Services Fund	64,950.00	64,950.00	64,950.00	0.00	0.00	0.00	0.00
	E70 Sub Totals:	64,950.00	64,950.00	64,950.00	0.00	0.00	0.00	0.00
E90	Unappropriated Fund Balance							
6000-1535-1536-1500-99901	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:	380,789.00	295,978.07	295,978.07	84,810.93	0.00	84,810.93	22.27
	Dept 1535 Sub Totals:	0.00	49,894.72	49,894.72	-49,894.72	0.00		
	Fund Revenue Sub Totals:	380,789.00	246,083.35	246,083.35	134,705.65	0.00	134,705.65	35.38
	Fund Expense Sub Totals:	380,789.00	295,978.07	295,978.07	84,810.93	0.00	84,810.93	22.27
	Fund 6000 Sub Totals:	0.00	49,894.72	49,894.72	-49,894.72	0.00		
	Revenue Totals:	380,789.00	246,083.35	246,083.35	134,705.65	0.00	134,705.65	35.38
	Expense Totals:	380,789.00	295,978.07	295,978.07	84,810.93	0.00	84,810.93	22.27
	Report Totals:	0.00	49,894.72	49,894.72	-49,894.72	0.00		

General Ledger

Budget Status

User: smurphy
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 Period: 1 to 12, 2019

- E70 transfers exceed budget.



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 6000	Internal Services							
Dept 6000-1000	Non-Departmental							
R31	Interdepartmental Charges							
6000-1000-1000-1500-43900	Internal Service Charges	2,908,812.00	2,455,890.64	2,455,890.64	452,921.36	0.00	452,921.36	15.57
	R31 Sub Totals:	2,908,812.00	2,455,890.64	2,455,890.64	452,921.36	0.00	452,921.36	15.57
R40	Other Local Revenue							
6000-1000-1000-1500-44000	Miscellaneous	0.00	31,975.99	31,975.99	-31,975.99	0.00	-31,975.99	0.00
	R40 Sub Totals:	0.00	31,975.99	31,975.99	-31,975.99	0.00	-31,975.99	0.00
R41	Interest							
6000-1000-1000-1500-44950	Investments - Interest On	4,000.00	22,867.27	22,867.27	-18,867.27	0.00	-18,867.27	0.00
	R41 Sub Totals:	4,000.00	22,867.27	22,867.27	-18,867.27	0.00	-18,867.27	0.00
R70	Interfund Transfers							
6000-1000-1000-1500-49176	Trans - GIS	64,950.00	64,950.00	64,950.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	64,950.00	64,950.00	64,950.00	0.00	0.00	0.00	0.00
R90	Fund Balances							
6000-1000-1000-1500-49950	Beginning Fund Balance	563,761.00	663,481.42	663,481.42	-99,720.42	0.00	-99,720.42	0.00
	R90 Sub Totals:	563,761.00	663,481.42	663,481.42	-99,720.42	0.00	-99,720.42	0.00
	Revenue Sub Totals:	3,541,523.00	3,239,165.32	3,239,165.32	302,357.68	0.00	302,357.68	8.54
E20	Material and Services							
6000-1000-1000-1500-62000	Contract Services	7,000.00	6,950.00	6,950.00	50.00	0.00	50.00	0.71
	E20 Sub Totals:	7,000.00	6,950.00	6,950.00	50.00	0.00	50.00	0.71
E70	Interfund Transfers							
6000-1000-1000-1500-91510	Trans - General Admin	202,536.00	202,536.00	202,536.00	0.00	0.00	0.00	0.00
6000-1000-1000-1500-91515	Trans - Human Resources	403,421.00	403,421.00	403,421.00	0.00	0.00	0.00	0.00
6000-1000-1000-1500-91520	Trans - County Counsel	411,711.00	411,711.00	411,711.00	0.00	0.00	0.00	0.00
6000-1000-1000-1500-91525	Trans - Finance	781,967.00	781,967.00	781,967.00	0.00	0.00	0.00	0.00
6000-1000-1000-1500-91530	Trans - Information Technology	775,832.00	802,576.56	802,576.56	-26,744.56	0.00	-26,744.56	0.00

YTD 04

KIRR refund

JE Adj

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
6000-1000-1000-1500-91535	Trans - GIS	130,839.00	130,839.00	130,839.00	0.00	0.00	0.00	0.00
6000-1000-1000-1500-91540	Trans - Multimedia	179,363.00	212,406.12	212,406.12	-33,043.12	0.00	-33,043.12	0.00
	E70 Sub Totals:	2,885,669.00	2,945,456.68	2,945,456.68	-59,787.68	0.00	-59,787.68	0.00
E80	Contingencies							
6000-1000-1000-1500-98000	Operating Contingency	287,138.00	0.00	0.00	287,138.00	0.00	287,138.00	100.00
	E80 Sub Totals:	287,138.00	0.00	0.00	287,138.00	0.00	287,138.00	100.00
E81	Fund Balance & Reserves							
6000-1000-1000-1500-99000	Reserve Future Expenditures	361,716.00	0.00	0.00	361,716.00	0.00	361,716.00	100.00
	E81 Sub Totals:	361,716.00	0.00	0.00	361,716.00	0.00	361,716.00	100.00
E90	Unappropriated Fund Balance							
6000-1000-1000-1500-99900	Unappropriated Fund Balance	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:	3,541,523.00	2,952,406.68	2,952,406.68	589,116.32	0.00	589,116.32	16.63
	Dept 1000 Sub Totals:	0.00	-286,758.64	-286,758.64	286,758.64	0.00		
	Fund Revenue Sub Totals:	3,541,523.00	3,239,165.32	3,239,165.32	302,357.68	0.00	302,357.68	8.54
	Fund Expense Sub Totals:	3,541,523.00	2,952,406.68	2,952,406.68	589,116.32	0.00	589,116.32	16.63
	Fund 6000 Sub Totals:	0.00	-286,758.64	-286,758.64	286,758.64	0.00		
	Revenue Totals:	3,541,523.00	3,239,165.32	3,239,165.32	302,357.68	0.00	302,357.68	8.54
	Expense Totals:	3,541,523.00	2,952,406.68	2,952,406.68	589,116.32	0.00	589,116.32	16.63
	Report Totals:	0.00	-286,758.64	-286,758.64	286,758.64	0.00		