



KLAMATH COUNTY BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category:	SUPPLEMENTAL BUDGET	Item No:
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Meeting Date: June 30, 2020

Originating Department: FINANCE

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

Background: Community Development – Building Operating fund had higher than expected fee revenue due to increased permit volumes, higher interest and beginning fund balance. There were also open inspector positions that remained vacant for the entire fiscal year and projected refunds that were not paid. The excess revenues and decreased expenditures result in a savings to carryover to fiscal year 2020-21 of \$1,087,174.00.

Fiscal Impact: \$803,811.00 decrease in expenses, \$283,363.00 increase in revenue resulting in non-appropriated Reserve for Future Expenditures of \$1,087,174.00.

Recommended Motion: Approve the supplemental budget for fiscal year 2019-20 as outlined in the attached documents within the Community Development – Building Operating Fund. The fiscal impact is \$1,087,174.00 from appropriated to non-appropriated.

Department Head Signature: *Stepha Brown*
Manager

DONE AND DATED this ____ day of _____.

 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 DEVELOPMENT - BUILDING)
 OPERATING BUDGET FOR FISCAL YEAR) BUDGET RESOLUTION NO. _____
2019-20)

WHEREAS, the Community Development, Building Division had higher than expected fee revenues due to increased permit volumes, higher interest and beginning fund balances than anticipated; and

WHEREAS, the Building department had open inspector positions that remained vacant for the entire fiscal year and projected refunds that were not paid; 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 2019-2020 as outlined below for changes to the Community Development Building Operating Fund; \$1,087,174.00 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			
RESOURCES			
Licenses Fees and Permits	\$1,040,580	\$1,182,580	\$142,000
Charges for Services	\$534,400	\$523,000	(\$11,400)
Miscellaneous	\$25,000	\$27,000	\$2,000
Interest	\$20,000	\$49,000	\$29,000
Fund Balances	\$1,500,000	\$1,621,763	\$121,763
Revised Total Resources	\$3,151,420	\$3,434,783	\$283,363
EXPENDITURE			
Personnel Services	\$1,487,731	\$1,029,720	(\$458,011)
Material and Services	\$631,002	\$285,202	(\$345,800)
Fund Balances and Reserves	\$0	\$1,087,174	\$1,087,174
Revised Total Requirements	\$3,151,420	\$3,434,783	\$283,363

DONE AND DATED THE _____th DAY OF JUNE, 2020.

Chair

Commissioner

Commissioner

**KLAMATH COUNTY
BUDGET TRANSFER/RESOLUTION**

Resolution # _____

JE# _____

POSTED BY: _____ Date: _____

DATE: 6/30/2020
DEPARTMENT: CDD - Building Operating

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>\$142,000.00</u>	
<u>5050-6030-6031-6000-43632</u>	<u>Inspections - Contract</u>		<u>\$6,000.00</u>
<u>5050-6030-6031-6000-43633</u>	<u>Inspections - Minor Label</u>		<u>\$5,400.00</u>
<u>5050-6030-6031-6000-44000</u>	<u>Miscellaneous</u>	<u>\$2,000.00</u>	
<u>5050-6030-6031-6000-44950</u>	<u>Investments - Interest On</u>	<u>\$29,000.00</u>	
<u>5050-6030-6031-6000-49950</u>	<u>Beginning Fund Balance</u>	<u>\$121,763.00</u>	
<u>5050-6030-6031-6000-50000</u>	<u>Salaries and Wages</u>		<u>\$288,574.00</u>
<u>5050-6030-6031-6000-50110</u>	<u>Overtime</u>		<u>\$10,300.00</u>
<u>5050-6030-6031-6000-51100</u>	<u>FICA</u>		<u>\$23,501.00</u>
<u>5050-6030-6031-6000-51200</u>	<u>Workmans Compensation Tax</u>		<u>\$158.00</u>
<u>5050-6030-6031-6000-51300</u>	<u>Medical Insurance</u>		<u>\$97,142.00</u>
<u>5050-6030-6031-6000-51310</u>	<u>VEBA</u>	<u>\$14,500.00</u>	
<u>5050-6030-6031-6000-51330</u>	<u>Life Insurance</u>		<u>\$71.00</u>
<u>5050-6030-6031-6000-51340</u>	<u>Short Term Disability</u>		<u>\$812.00</u>
<u>5050-6030-6031-6000-51400</u>	<u>Retirement- General</u>		<u>\$46,640.00</u>
<u>5050-6030-6031-6000-51560</u>	<u>Unemployment Compensation</u>		<u>\$1,270.00</u>
<u>5050-6030-6031-6000-51570</u>	<u>Workmans Compensation</u>		<u>\$4,043.00</u>
<u>5050-6030-6031-6000-62320</u>	<u>Software Support</u>	<u>\$500.00</u>	
<u>5050-6030-6031-6000-63300</u>	<u>Equipment</u>	<u>\$3,500.00</u>	
<u>5050-6030-6031-6000-63310</u>	<u>Office Furniture</u>	<u>\$500.00</u>	
<u>5050-6030-6031-6000-65175</u>	<u>Refund</u>		<u>\$345,000.00</u>
<u>5050-6030-6031-6000-66040</u>	<u>Publications & Periodicals</u>	<u>\$3,500.00</u>	
<u>5050-6030-6031-6000-66050</u>	<u>Printing</u>	<u>\$1,500.00</u>	
<u>5050-6030-6031-6000-67000</u>	<u>Travel & Training</u>		<u>\$13,000.00</u>
<u>5050-6030-6031-6000-67560</u>	<u>Data Services Changes</u>	<u>\$2,500.00</u>	
<u>5050-6030-6031-6000-69991</u>	<u>Office Supplies -Internal</u>	<u>\$200.00</u>	
<u>5050-6030-6031-6000-99000</u>	<u>Reserve Future Expenditures</u>	<u>\$1,087,174.00</u>	
TOTAL		\$1,408,637.00	\$841,911.00