

Klamath County, Oregon 2012-2013 Budget Presentation

The Klamath County budget is composed of three basic units: major program categories, departments/ funds, and in some cases subprogram.

Internal Support Program -These departments/programs provide needed support to all the actual public service programs.

- 101 - General Administration
- 102 - Human Resources & Risk Management
- 103 - County Counsel
- 104 - Finance
- 105 - Information Technology
- 585 - Maintenance
- 000 - Internal Services Fund Non-Departmental
- 151 - External Services

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Department Mission:

General Administration serves as a pivotal point of contact for the Board of County Commissioners. Our goal is to provide essential information and quality customer service in a professional manner to community members, departments, administrations, intergovernmental partnerships and other agencies on behalf of the Board.

Self-Imposed Services:

General Administration services are not mandated by state law but by the client, the Board of County Commissioners (BOCC). Some of those services are:

- Prepare all weekly agenda items that are presented to the Board of County Commissioners
- Prepare Resolutions and Orders as directed by the Board of County Commissioners
- Press Releases
- Public Meeting notices
- Executive Session notices
- Notify Special Districts, Boards, Committees and Advisory Councils of term dates
- Various County department projects as authorized by the Board of County Commissioners

Department Overview:

General Administration consists of 2 full-time employees who report directly to the Board of Commissioners and is responsible for organizing and managing day-to-day operations. Our department provides general information, direction and services to the county organization as a whole; this is accomplished by communicating effectively with employees and community members. This includes, but is not limited to:

- Managing, preparing scheduling and processing of the Board's public meetings and agendas.
- Coordinating the activities of the Board with elected officials, departments and interagency.
- Department payroll and accounts payable
- Public Notices and Records Request
- Provides information and assistance to Special Districts, Boards, Advisories and Committees.
- Maintains reservations and scheduling of the *Community Room* for community members and organizations.
- Processes liquor and gaming licenses.
- Public Notary services.

Successes and Challenges:

We continue to focus on promoting the County's core values and leaving positive impressions to change how citizens view government and its employees in these times of economic challenges.

One of our challenges has been communicating with Northern Klamath County and informing them of pertinent information, public notices, agendas & public meetings that may have an impact on their livelihoods.

To solve this, we have made arrangements with several local businesses that have means of advertising by way of classified ads and radio broadcast. Also included in this form of distribution we keep close, open communication with our North County Community Action Team members.

Budget Overview:

As an Administrative Services Department our major revenue sources include a subsidy from other departments for administrative services and fees charged for services rendered or products sold.

Major expenditures include personal service costs, materials and services (office supplies and postage), capital outlay (new equipment) and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

General Administration budget is 2.0 Full-time Equivalent (FTE) and has not changed since last year's Budget.

Budget Summary	
Total Budget	\$203,994
Budget Change	None
Total Staff	2 FTE
Staff Change	None

Significant Changes:

No significant changes have arisen from FY 2011/12 going into FY 2012-13.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
101 General Administration

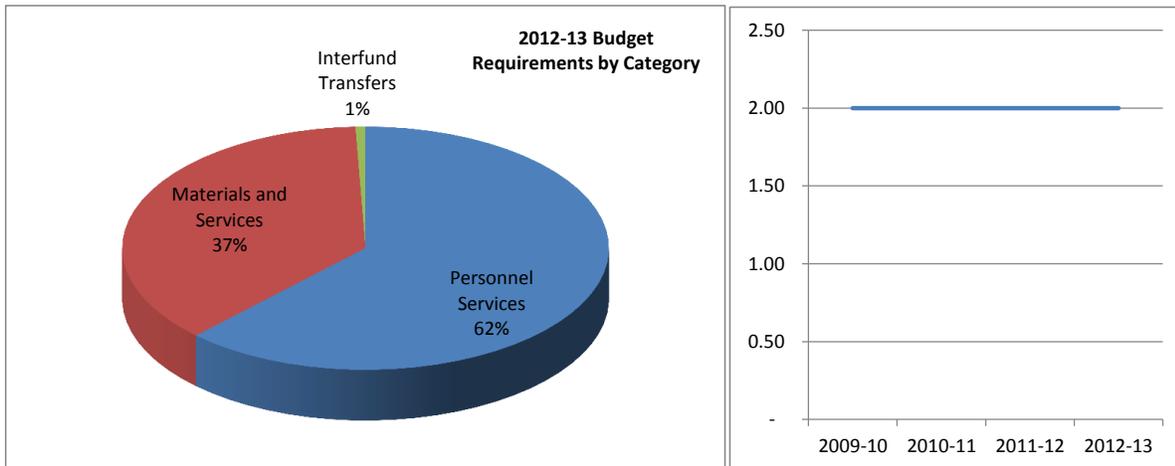
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	109,168	112,826	119,526	126,979
Materials and Services	81,131	82,364	74,425	75,665
Interfund Transfers	1,968	1,968	4,018	1,350
Total Requirements by Budgetary Category	192,267	197,157	197,969	203,994

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Fund</u>				
Internal Services (150)	192,267	197,157	197,969	203,994
Total Requirements by Fund	192,267	197,157	197,969	203,994

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Resources by Budgetary Category</u>				
Intergovernmental	1,655	1,518	1,600	1,600
Charges for Services	-	54	-	25
Interfund Transfers	190,612	195,585	196,369	202,369
Total Resources by Budgetary Category	192,267	197,157	197,969	203,994

Full-Time Employee Equivalents	2.00	2.00	2.00	2.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
General Administration	203,994	126,979	2.00
Total Mandates	203,994	126,979	2.00



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
BOCC	BOCC Administrative Manager	15015110160150	1.00	UF26	4.00		55,716.46	1,281.48	3,454.42	807.89	1,281.48	37.44	8,100.00	21.00	20.40	6,128.81	76,849.38
BOCC	BOCC Secretary	15015110161520	1.00	UH15	5.00		34,038.80	782.89	2,110.41	493.56	782.89	37.44	8,100.00	21.00	20.40	3,744.27	50,131.66
			2.00			-	89,755.26	2,064.37	5,564.83	1,301.45	2,064.37	74.88	16,200.00	42.00	40.80	9,873.08	126,981.04

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	101	Administration					
<u>Intergovernmental</u>							
33330	Revenues - Liquor	\$1,655.00	\$1,518.00	\$1,600.00	\$1,600.00	\$0.00	0%
<u>Total: Intergovernmental</u>		\$1,655.00	\$1,518.00	\$1,600.00	\$1,600.00	\$0.00	0%
<u>Charges for Service</u>							
34281	Copies	\$0.00	\$54.06	\$0.00	\$25.00	\$25.00	
<u>Total: Charges for Service</u>		\$0.00	\$54.06	\$0.00	\$25.00	\$25.00	+++
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$190,611.63	\$195,585.42	\$196,369.00	\$202,369.00	\$6,000.00	3%
<u>Total: Interfund Transfers</u>		\$190,611.63	\$195,585.42	\$196,369.00	\$202,369.00	\$6,000.00	3%
Sub Department Total: Administration		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Department Total: Internal Service		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Revenue Totals		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Expenses							
Department	151	Internal Service					
Sub Department	101	Administration					
<u>Personnel Services</u>							
60150	BOCC Admin Manager	\$47,584.00	\$50,004.30	\$53,343.00	\$55,716.00	\$2,373.00	4%
60170	Administrative Assistant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61520	BOCC Secretary	\$29,000.12	\$30,590.43	\$32,675.00	\$34,038.00	\$1,363.00	4%
61590	Office Assistant I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$5,435.22	\$5,590.57	\$6,580.00	\$6,866.00	\$286.00	4%
63940	Workmans Compensation Tax	\$0.00	\$37.73	\$58.00	\$75.00	\$17.00	29%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$2,064.00	\$2,064.00	
63949	Oregon Premium Tax	\$113.22	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$15,240.00	\$16,222.58	\$16,200.00	\$16,200.00	\$0.00	0%
63951	Life Insurance	\$49.20	\$49.20	\$49.00	\$42.00	(\$7.00)	-14%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	101	Administration					
63952	Short Term Disability	\$40.80	\$40.80	\$41.00	\$41.00	\$0.00	0%
63960	Retirement - General	\$7,658.48	\$8,053.11	\$8,602.00	\$9,873.00	\$1,271.00	15%
63980	Unemployment Compensation	\$1,959.00	\$1,972.00	\$1,978.00	\$2,064.00	\$86.00	4%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65100	GW Sick Leave Accrual Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$514.50	(\$1,412.15)	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$1,543.57	\$1,613.50	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$30.00	\$63.68	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$109,168.11	\$112,825.75	\$119,526.00	\$126,979.00	\$7,453.00	6%
<u>Material and Services</u>							
44040	Staff Travel & Training	\$857.64	\$1,440.76	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
44080	Office Machine Repairs	\$434.68	\$0.00	\$1,489.00	\$488.00	(\$1,001.00)	-67%
44100	Supplies - Office	\$3,111.58	\$2,263.64	\$5,000.00	\$4,500.00	(\$500.00)	-10%
44110	Supplies - Other	\$387.91	\$476.28	\$1,000.00	\$500.00	(\$500.00)	-50%
44200	Dues / Fees	\$0.00	\$0.00	\$172.00	\$0.00	(\$172.00)	-100%
44640	Telephone	\$544.15	\$552.74	\$1,000.00	\$300.00	(\$700.00)	-70%
44710	Publications / Periodicals	\$115.00	\$121.00	\$402.00	\$150.00	(\$252.00)	-63%
44720	Legal Notice Publish	\$15,222.19	\$9,018.87	\$3,000.00	\$9,000.00	\$6,000.00	200%
46930	Special Projects Expense	\$2,120.37	\$1,884.44	\$1,000.00	\$500.00	(\$500.00)	-50%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$522.00	\$522.00	
99760	Insurance/Liability	\$779.00	\$779.00	\$779.00	\$851.00	\$72.00	9%
99765	Insurance/Workmans Compensation	\$314.00	\$314.00	\$314.00	\$0.00	(\$314.00)	-100%
99770	Internal Services	\$45,715.00	\$53,984.00	\$45,715.00	\$45,715.00	\$0.00	0%
99780	Space Rent	\$10,935.00	\$10,935.00	\$11,054.00	\$11,219.00	\$165.00	1%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	101	Administration					
99782	E Mail Account Charge	\$594.00	\$594.00	\$1,000.00	\$420.00	(\$580.00)	-58%
<u>Total: Material and Services</u>		\$81,130.52	\$82,363.73	\$74,425.00	\$75,665.00	\$1,240.00	2%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$1,968.00	\$298.00	\$1,968.00	\$0.00	(\$1,968.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$900.00	\$1,350.00	\$1,350.00	\$0.00	0%
99783	Trans - Phones	\$0.00	\$770.00	\$700.00	\$0.00	(\$700.00)	-100%
<u>Total: Interfund Transfers</u>		\$1,968.00	\$1,968.00	\$4,018.00	\$1,350.00	(\$2,668.00)	-66%
Sub Department Total: Administration		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Department Total: Internal Service		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Revenue Totals:		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Expense Totals		\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
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Expense Grand Totals:

\$192,266.63	\$197,157.48	\$197,969.00	\$203,994.00	\$6,025.00	3%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department: Human Resources & Risk Management

FY 2013 Proposed Budget

Department Mission:

We strive to be an effective management consultant and employee advocate with the goal of creating a professional work environment. Our priority is to ensure legal compliance, risk-adverse decision making, and access to efficient cost controlled services for the leadership and operating departments of Klamath County's government.

Mandated Services:

As an internal support department, our focus is on the quality of services, information and resources we provide. Our self-imposed mandate is to provide assistance and guidance to departments in regard to the "alphabet soup" of employment laws; such laws include, but are not limited to, the Americans with Disability Act, Equal Employment Opportunity (EEO), Fair Labor Standards Act, Family Medical Leave Act/Oregon Family Medical Leave Act, Genetic Information Nondiscrimination Act, Health Insurance Portability and Accountability Act, Occupational Safety and Health Act (OSHA), and Title VII of the Civil Rights Act.

Self-Imposed Services:

Additional areas of responsibility for Human Resources and Risk Management are outlined in the Department Overview section below.

Department Overview:

The proposed Human Resources and Risk Management Department consists of six (6) employees that are budgeted at an equivalent of 5.75 full-time employees. The following provides an overview of the services provided by our department.

Human Resources

- Managing the recruitment and selection process
 - Advertising
 - Processing and screening applications
 - Reference checks
 - Pre-employment testing and screenings
 - Criminal background checks
 - Drug screening
 - Fit for duty evaluations
 - New hire processing and orientation
- Administering employee benefits and providing assistance with Leave Policies and Procedures
 - Health, Life and Disability Insurance
 - Employee Assistance Program

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& Risk Management

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- Retirement program for employees
- Public Employees Retirement System (PERS) – law enforcement only
- Other voluntary benefit programs offered to, and paid by, employees
 - Additional Life and Disability Insurance
 - Vision insurance
 - Dental insurance
 - AFLAC
 - Deferred compensation plans
 - YMCA
- Federal and Oregon Family Medical Leave Acts
- Employee performance evaluation program and associated change of status paperwork
- Processing all terminated employee requests

- Other internal support services provided
 - County-wide payroll
 - Maintaining county-wide centralized personnel files
 - Job description maintenance
 - Classification and compensation schedules
 - Reclassifications and reorganizations
 - Budget preparation/analysis of personal services throughout the year
 - Ensuring compliance with established County policies and procedures as well as State, Federal and EEO laws and regulations
 - Management staff and employee training
 - Employee and labor relations
 - Union negotiations with six (6) unions

Risk Management

- Workers Compensation and safety
 - Insurance administration and claims processing
 - Employee training
 - Safety Committee
 - Safety inspections and investigations
 - OSHA compliance
 - Ergonomic assessments
 - Department of Motor Vehicle checks and monitoring

- Unemployment claims administration
 - Processing initial claims
 - Representation of County at appeal hearings

Department: Human Resources & Risk Management

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- Insurance management and claims processing for
 - General liability claims
 - Employment related claims
 - County vehicles
 - County properties

- Department questions related to other risk issues not specially listed above
 - Air quality issues
 - Underground storage tanks
 - Contract requirements and recommendations

- Contracting assistance
 - Oversee the solicitation process
 - Insurance requirements
 - Compliance with public contracting laws

Human Resources and Risk Management responsibilities work hand-in-hand. We provide guidance and assistance to departments in an effort to ensure that applicants and employees county-wide receive consistent treatment. This is accomplished through training programs and consulting with our staff and other available resources. Risk Management proposes combining the Contracting Specialist and Risk Manager positions as many of the responsibilities they hold are associated to limiting risk exposure. This in turn should limit future liability to the County and ultimately to the taxpayers.

Successes and Challenges:

Challenges

There are challenges we continue to work through; most evolve around our limited funding resources. We continue to encounter layoffs, reduction in hours and reorganizations in larger departments to eliminate or reduce some of the middle level management staff county-wide. These reductions create increased workloads, which often affect employee morale. Our department's biggest challenge has been trying to manage the workload with less staff. We have had an increase in our workload due to an increase in complicated workers compensation claims, an Internal Revenue Services (IRS) audit, an audit by our insurance provider that resulted in policy changes, and three complicated Bureau of Labor and Industries (BOLI) claims, just to name a few. This supports the typical analogy that historically when an employer experiences a reduction in funding and staff there is usually an increase in employment related claims.

Another challenge is the ability to provide all of the required trainings related to Risk Management and Human Resources. Several departments have taken advantage of our insurance company's City County Insurance Services on-line training service that was implemented last year and provided at no cost to the county. We continue to find other free or low cost training opportunities.

Department: Human Resources & Risk Management

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Successes

Despite the difficult challenges we worked through this past year, we certainly have made significant progress with our long-term projects and goals. We continue to cross-train staff in the department, and this has effectively covered scheduled vacations and unexpected absences. We continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

We continue to revamp our job descriptions to include the position number, which will correspond to all filled and vacant positions in the Human Resources/Payroll/Finance system. In addition to the position number, we are including the pre-employment screening requirements for the position, so applicants will be aware of the requirements prior to applying. This will also ensure consistency during the current and/or future hiring process.

In September 2011 the revised Human Resources Policies and Procedures Manual was adopted along with the corresponding Employee Handbook and County Code of Conduct. Training was provided to all County supervisors, which included a review of the policy changes, a refresher course on employment law topics and applicable County processes. The Employee Handbooks and newly adopted County Code of Conduct were distributed to all County employees and the signed acknowledgements returned to our department for inclusion in employee personnel files.

Budget Overview:

As an Internal Services Department our revenues are generated through county-wide department contributions. Since all County-wide departments are experiencing reduced revenue it is our responsibility to be fiscally responsible and keep our expenditures down, so we can provide as much carryover funding as possible. We have evaluated our actual expenses and have reduced our staffing over the last two years. Most of our expenditures are simply the cost of doing business; insurance premiums, unemployment costs, workers compensation coverage, and payroll.

Financial Presentation:

The Full-time Equivalent (FTE) employees in the Human Resources and Risk Management Department have changed over the last couple of fiscal years. Some of the changes are as follows:

Fiscal Year 2008-2009 A complete reorganization of the department occurred resulting in the upgrade of one position, the downgrading of two positions and an FTE reduction in one of the downgraded positions. Our FTE expenditure was 4.75.

Fiscal Year 2009-2010 On June 1, 2009 the payroll functions were added to the Human Resources Department, which included the transfer of the Payroll Manager and the associated expenses to our department. In fiscal year 2009-2010 the Payroll Manager and associated expenses were budgeted in the Finance Department and those funds were not transferred to the

Department: Human Resources & Risk Management

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Human Resources Department. Our budgeted FTE was 4.75; however, our FTE expenditure was 5.75.

Fiscal Year 2010-2011 The Risk Manager position was eliminated and it created an additional savings to the departmental budget. Our budgeted FTE was 4.75, even with the addition of the Payroll Manager position.

Fiscal Year 2011-2012 The Department's budgeted FTE continued to be 4.75; however, with the increasing claims, audits and new policies to be implemented it necessitated rehiring the Risk Manager on a temporary part-time basis.

Significant Changes:

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. Unlike Human Resources there were significant changes made with regard to Risk Management. Several changes were made to Risk Management, which include the expense allocation method to fund the department, transferring the contracting responsibilities from County Counsel and creating a new full-time Contracting and Risk Manager position in addition to reducing the 2013 requested budget by \$284,013. Even though our requested budget is \$284,013 less than the 2012 budget, the Budget Committee and public will hear from the majority of the departments that the Risk Management charges have increased causing a profound impact on their budget this year.

In the past, the transfers to Risk Management were not appropriately segregated or equitably appropriated. The new allocation method established will move toward a direct charge of the insurance cost based on the departments' insured risks. In the same manner, we are allocating a lower cost using the same percentage to cover self-insured claims or claims not covered by one of our insurance policies. A percentage allocation method was also developed in regard to unemployment claims and workers' compensation premium costs, 2.3% is the starting point for both. The 2.3% is calculated off of the base wages that are budgeted in each department, so this expense will vary by department. Over the next couple of years we will continue to fine-tune our budget and the allocation methods described above in order to equitably represent all of the departments' usage of the fund.

Key issues:

The main concern in regard to Human Resources and Risk Management would be the insurance and funding for our incurred and future liabilities. Both our Workers' Compensation and General Liability Insurance plans are retro-liability plans, which is a form of partial self-insurance. Budgeting and planning for the incurred liabilities is difficult, as there are several unknown factors with regard to the costs associated with the claim and when the actual expenses will be incurred. Claims that were filed over a three to five year timeframe could all be resolved in the same fiscal year, thereby creating a large insurance payment adjustment. It is imperative

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that we establish reserve funds for our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2008-2009	65	\$213,019
2009-2010	81	\$222,907
2010-2011	108	\$346,963
2011-2012*	78	\$176,420

*As of 4th Quarter 2011

During Fiscal Years 2009-10 and 2010-11, there was a significant increase in unemployment claims. In 2008-09 we began to feel the effects of the extended benefits that were granted and continue into subsequent years. In addition to the extended benefits the County did have several layoffs beginning in Fiscal Year 2009-10. At the same time there were employees who had voluntarily left employment with the County and due to the economy were subsequently laid off from their new employer. Unfortunately, due to the unemployment benefits being calculated over a five quarter period, the County was still liable for a portion of the employees' unemployment benefits. In addition to the above, beginning in Fiscal Year 2009-10 several departments had a reduction in force, causing a significant increased cost in unemployment claims.

Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2008-2009	34	\$ 569,899	\$ 47,961	\$ 20,478	\$ 638,338
2009-2010	32	\$ 484,293	\$ 202,071	\$ 13,709	\$ 700,073
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	23	\$ 334,135	\$ 138,599	\$ 1,352	\$ 474,086

As mentioned above, the Risk Manager position has not been budgeted for two (2) fiscal years and we redistributed that position's job duties. We continue to work closely with SAIF, our insurer, and department heads to evaluate providing modified job duties in order to reduce the amount of time an injured employee is out of the office. This significantly reduces the cost of the claim, as the employee does not receive time loss payments and we can request partial reimbursement of the injured employee's wages.

In the past we have pursued training including mandatory annual trainings such as Blood Borne Pathogen, Safe Driver and Health Insurance Portability Accountability Act (HIPAA). In addition to the mandatory trainings we have gathered input from the Safety Committee members

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on the types of training they feel will educate staff about how to prevent common injuries specific to their job duties. In March we implemented an Executive Risk Management Team. This Team currently consists of one Commissioner, the Director of Human Resources and Risk Management, the Safety Committee Chairperson and four Department Heads. The Team's goal is to review recommendations provided by the Safety Committee, review accidents and liability claims, discuss County risk factors and make recommendations to Department Heads and employees on implementing procedures or attending trainings that will reduce the County's risk exposures. One of the recommendations from this Team was to find a way to fund a Risk Manager position. An opportunity presented itself to combine the Risk Manager and Contracting Specialist position, when the Contracting Specialist submitted her resignation effective June 30, 2012. The goal is to have a proactive risk management program that will actively involve the Contracting and Risk Manager, Executive Risk Management Team, Safety Committee, Department Heads and employees all working toward reducing our liability exposures.

General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2008-2009	17	2	15	\$ 216,470	\$ 108,327	\$ 324,797
2009-2010	16	2	14	\$ 28,230	\$ 6,545	\$ 34,775
2010-2011	38	16	22	\$ 93,598	\$ 133,947	\$ 227,545
2011-2012	7	2	5	\$ 5,493	\$ 30,000	\$ 35,493

General liability claims are more difficult to manage. General liability claims cover a wide range of claims ranging from vehicle accidents to a non-employee filing a lawsuit against the County. Over the last few years we have averaged about 20 claims per year.

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2008-2009	22	\$ 102,596	\$ 88,277	\$ 190,873
2009-2010	10	\$ 40,832	\$ 12,916	\$ 53,748
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012*	2	\$ 0	\$ 88,026	\$ 88,785

* As of March 2012

As mentioned above, our General liability insurance plan is a retro-liability plan, which is a form of partial self-insurance. Some of our claims are either not covered by our insurance policy or the amount of the claims does not exceed our deductible. Those costs are directly paid by the County; most often through the Risk Management budget.

Again, our philosophy is that through training and educating our staff we should see a reduction in the number of claims we receive. If we educate staff at all levels about laws, county policies,

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and provide special training associated with their specific job, one would anticipate that it would result in either a decrease in claims or at a minimum it will reduce the cost of the claim, as we will be able to document that our employees are properly trained and follow applicable laws and policies.

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2012-2013 Budget Financial Presentation
102 Human Resources

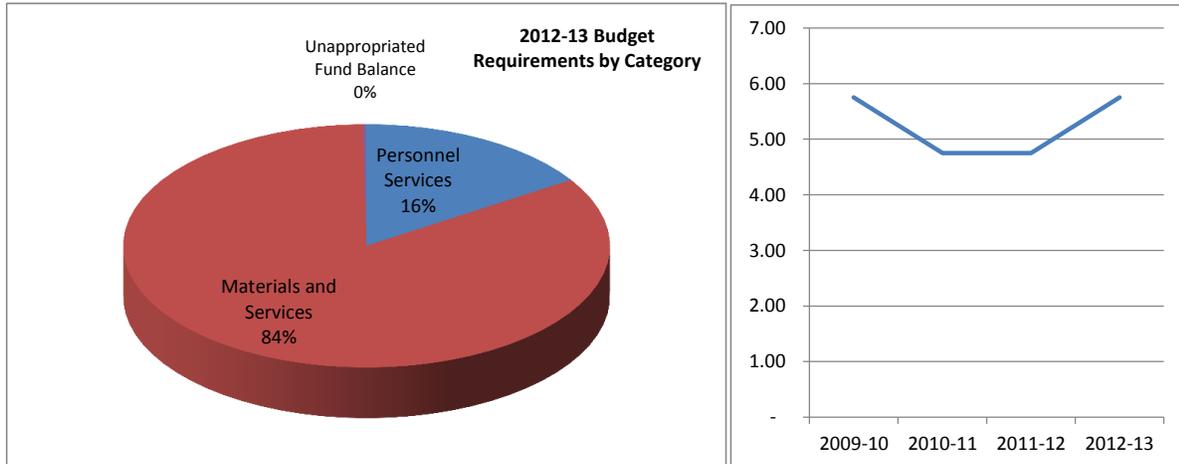
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	304,916	280,872	307,783	384,383
Materials and Services	1,754,933	2,156,549	2,385,919	2,030,417
Capital Outlay	-	106,563	-	
Interfund Transfers	10,582	61,490	5,911	5,600
Subtotal Current Expenditures	2,070,431	2,605,473	2,699,613	2,420,400
Unappropriated Fund Balance	10,527	(230,980)	-	-
Subtotal Noncurrent Expenditures	10,527	(230,980)	-	-
Total Requirements by Budgetary Category	2,080,957	2,374,493	2,699,613	2,420,400

<u>Requirements by Fund</u>				
Internal Services (150)	363,308	439,591	470,584	475,384
Risk Management (640)	1,717,649	1,934,902	2,229,029	1,945,016
Total Requirements by Fund	2,080,957	2,374,493	2,699,613	2,420,400

<u>Resources by Budgetary Category</u>				
Charges for Services	1,925,107	1,919,071	2,007,429	1,928,064
Investment Earnings	13,004	11,029	-	
Interfund Transfers	354,143	422,810	469,384	492,336
Miscellaneous	6,755	11,057	-	
Beginning Fund Balance	(218,051)	10,527	222,800	
Total Resources by Budgetary Category	2,080,957	2,374,493	2,699,613	2,420,400

Full-Time Employee Equivalents	5.75	4.75	4.75	5.75
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Human Resources	475,384	304,319	4.25
Risk Management	1,945,016	80,064	1.50
Total Mandates	2,420,400	384,383	5.75



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Human Resources/ Risk Management	Contracting/Risk Manager	64077060191	1.00	UH23	1.00		41,663.44	958.26	2,583.13	604.12	958.26	37.44	8,100.00	21.00	20.40	4,582.98	59,529.03
Human Resources/ Risk Management	Human Resources Asst.	64077060198	0.50	UH13	2.00		13,342.08	306.87	827.21	193.46	306.87	18.72	4,050.00	10.50	10.20	1,467.63	20,533.53
			1.50			-	55,005.52	1,265.13	3,410.34	797.58	1,265.13	56.16	12,150.00	31.50	30.60	6,050.61	80,062.56
Human Resources/ Risk Management	Human Resource Dir./Risk	15015110260165	1.00	DF13	6.00	900.00	78,049.19	1,795.13	4,839.05	1,131.71	1,795.13	37.44	8,100.00	86.04	20.40	8,585.41	104,439.51
Human Resources/ Risk Management	Human Resources Manager	15015110260166	1.00	UF24	6.00		54,380.54	1,250.75	3,371.59	788.52	1,250.75	37.44	8,100.00	21.00	20.40	5,981.86	75,202.85
Human Resources/ Risk Management	Human Resources Specialist	15015110260193	0.75	UH15	3.00		22,900.80	526.72	1,419.85	332.06	526.72	28.08	6,075.00	21.00	20.40	2,519.09	34,369.72
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.50	UH13	2.00		13,342.08	306.87	827.21	193.46	306.87	18.72	4,050.00	10.50	10.20	1,467.63	20,533.53
Human Resources/ Risk Management	Payroll Manager	15015110261557	1.00	UH22	6.00		49,974.56	1,149.41	3,098.42	724.63	1,149.41	37.44	8,100.00	21.00	20.40	5,497.20	69,772.49
			4.25			900.00	218,647.17	5,028.88	13,556.12	3,170.38	5,028.88	159.12	34,425.00	159.54	91.80	24,051.19	304,318.10
			5.75			900.00	273,652.69	6,294.01	16,966.47	3,967.96	6,294.01	215.28	46,575.00	191.04	122.40	30,101.80	384,380.66

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	102	Human Resources					
<u>Charges for Service</u>							
34250	Revenues - Copy	\$2,411.08	\$5,724.20	\$1,200.00	\$6,000.00	\$4,800.00	400%
36540	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36820	Funds - Misc Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$2,411.08	\$5,724.20	\$1,200.00	\$6,000.00	\$4,800.00	400%
<u>Other</u>							
36100	Miscellaneous	\$6,754.75	\$11,056.72	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$6,754.75	\$11,056.72	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$354,142.51	\$422,809.78	\$469,384.00	\$469,384.00	\$0.00	0%
<u>Total: Interfund Transfers</u>		\$354,142.51	\$422,809.78	\$469,384.00	\$469,384.00	\$0.00	0%
Sub Department Total: Human Resources		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Department Total: Internal Service		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Revenue Totals		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Expenses							
Department	151	Internal Service					
Sub Department	102	Human Resources					
<u>Personnel Services</u>							
60165	HR Risk Management Director	\$65,981.33	\$68,486.50	\$72,716.00	\$77,149.00	\$4,433.00	6%
60166	HR Manager	\$0.00	\$25,368.00	\$52,026.00	\$54,381.00	\$2,355.00	5%
60192	Human Resources Rep	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60193	HR Specialist	\$0.00	\$10,755.98	\$22,402.00	\$22,901.00	\$499.00	2%
60197	Assistant Director HR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60198	Human Resources Assistant	\$21,686.80	\$20,460.30	\$12,967.00	\$13,342.00	\$375.00	3%
60575	Management Assistant	\$46,620.27	\$24,678.75	\$0.00	\$0.00	\$0.00	
61557	Payroll Manager	\$21,993.61	\$48,065.77	\$50,172.00	\$49,975.00	(\$197.00)	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	102	Human Resources					
61590	Office Assistant I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61600	Office Assistant II	\$17,675.16	\$8,008.88	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$12,667.33	\$14,495.58	\$16,155.00	\$16,726.00	\$571.00	4%
63940	Workmans Compensation Tax	\$0.00	\$87.57	\$124.00	\$160.00	\$36.00	29%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$5,029.00	\$5,029.00	
63949	Oregon Premium Tax	\$156.60	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$20,002.50	\$24,975.00	\$34,425.00	\$34,425.00	\$0.00	0%
63951	Life Insurance	\$190.64	\$202.77	\$187.00	\$159.00	(\$28.00)	-15%
63952	Short Term Disability	\$91.80	\$105.26	\$92.00	\$92.00	\$0.00	0%
63960	Retirement - General	\$17,440.73	\$20,537.77	\$21,118.00	\$24,051.00	\$2,933.00	14%
63980	Unemployment Compensation	\$3,611.00	\$4,881.00	\$4,858.00	\$5,029.00	\$171.00	4%
63990	Cell Phone Allowance	\$450.00	\$900.00	\$900.00	\$900.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	\$2,189.77	\$2,099.27	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$2,871.00	\$2,550.22	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$3,515.18	\$5,137.88	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$30.00	\$118.18	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$237,173.72	\$281,914.68	\$288,142.00	\$304,319.00	\$16,177.00	6%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$1,606.36	\$572.43	\$2,639.00	\$2,000.00	(\$639.00)	-24%
44100	Supplies - Office	\$3,489.00	\$3,641.89	\$4,000.00	\$4,000.00	\$0.00	0%
44110	Supplies - Other	\$895.37	\$2,251.14	\$2,300.00	\$2,300.00	\$0.00	0%
44200	Dues / Fees	\$320.00	\$530.00	\$700.00	\$700.00	\$0.00	0%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	102	Human Resources					
44300	Equip Maintenance & Repair	\$802.52	\$1,054.07	\$1,000.00	\$800.00	(\$200.00)	-20%
44350	Recruitment	\$7,181.41	\$7,084.38	\$13,000.00	\$15,328.00	\$2,328.00	18%
44500	Consultant Services	\$9,966.35	\$28,253.00	\$40,000.00	\$30,000.00	(\$10,000.00)	-25%
44520	Legal Fees	\$28,746.91	\$57,452.12	\$50,000.00	\$50,000.00	\$0.00	0%
44640	Telephone	\$1,165.91	\$1,217.41	\$1,400.00	\$1,500.00	\$100.00	7%
44700	Postage	\$501.03	\$739.94	\$1,200.00	\$1,100.00	(\$100.00)	-8%
44710	Publications / Periodicals	\$1,407.69	\$1,278.43	\$2,685.00	\$3,500.00	\$815.00	30%
44730	Printing	\$2,025.07	\$3,752.76	\$4,500.00	\$5,499.00	\$999.00	22%
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$29,487.85	\$17,879.37	\$15,500.00	\$20,000.00	\$4,500.00	29%
45160	Employee Incentive Program	\$530.65	\$169.08	\$1,000.00	\$700.00	(\$300.00)	-30%
46440	Testing/Evaluation	\$14,187.50	\$7,979.00	\$20,000.00	\$13,000.00	(\$7,000.00)	-35%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$685.00	\$685.00	
99760	Insurance/Liability	\$774.00	\$774.00	\$774.00	\$1,116.00	\$342.00	44%
99765	Insurance/Workmans Compensation	\$1,065.00	\$1,065.00	\$1,065.00	\$0.00	(\$1,065.00)	-100%
99770	Internal Services	\$5,499.00	\$5,499.00	\$5,499.00	\$5,499.00	\$0.00	0%
99780	Space Rent	\$12,282.00	\$12,282.00	\$8,669.00	\$8,798.00	\$129.00	1%
99782	EMail Account Charge	\$990.00	\$990.00	\$1,050.00	\$840.00	(\$210.00)	-20%
<u>Total: Material and Services</u>		\$122,923.62	\$154,465.02	\$176,981.00	\$167,365.00	(\$9,616.00)	-5%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$3,211.00	\$422.00	\$2,672.00	\$1,000.00	(\$1,672.00)	-63%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$2,250.00	\$2,700.00	\$450.00	20%
99783	Trans - Phones	\$0.00	\$539.00	\$539.00	\$0.00	(\$539.00)	-100%
<u>Total: Interfund Transfers</u>		\$3,211.00	\$3,211.00	\$5,461.00	\$3,700.00	(\$1,761.00)	-32%
Sub Department Total: Human Resources		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Department Total: Internal Service		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Revenue Totals:		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Expense Totals		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Revenue							
Department	770	Risk Management					
<u>Charges for Service</u>							
34115	Fees - Risk Management	\$0.00	\$0.00	\$0.00	\$353,000.00	\$353,000.00	
36040	Revenues - Unemployment	\$550,179.10	\$515,587.70	\$517,258.00	\$494,888.00	(\$22,370.00)	-4%
36050	Revenues - Liability Insurance	\$517,217.00	\$517,375.00	\$525,375.00	\$575,000.00	\$49,625.00	9%
36060	Revenues - Workers Compensation	\$713,156.00	\$688,237.00	\$697,091.00	\$499,176.00	(\$197,915.00)	-28%
36120	Settlements - Insurance	\$142,143.61	\$192,146.86	\$266,505.00	\$0.00	(\$266,505.00)	-100%
<u>Total: Charges for Service</u>		\$1,922,695.71	\$1,913,346.56	\$2,006,229.00	\$1,922,064.00	(\$84,165.00)	-4%
<u>Interest</u>							
39150	Investments - Interest On	\$13,004.12	\$11,028.77	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$13,004.12	\$11,028.77	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36020	Trans - Field Research	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36080	Trans - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36190	Trans - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36200	Trans - Road Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36220	Trans - Corner Restoratio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36225	Trans - Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36230	Trans - CCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36231	Trans - KLCAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36235	Trans - Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36240	Trans - Health Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36250	Trans - MH Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36260	Trans - Fair Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
36261	Trans - Veterans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36270	Trans - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36280	Trans - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36290	Trans - Marine Law Enf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36440	Trans - Property WCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36570	Trans - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36650	Trans - Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36660	Trans - Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36670	Trans - Comm Corr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36760	Trans - Admin Non Dept	\$0.00	\$0.00	\$0.00	\$22,952.00	\$22,952.00	
39022	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39029	Trans - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$22,952.00	\$22,952.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$708,661.27	\$1,427,669.66	\$222,800.00	\$0.00	(\$222,800.00)	-100%
31002	GW Beginning Fund Balance Adjustment	(\$926,711.98)	(\$1,417,143.16)	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		(\$218,050.71)	\$10,526.50	\$222,800.00	\$0.00	(\$222,800.00)	-100%
Department Total: Risk Management		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Revenue Totals		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Expenses							
Department	770	Risk Management					
<u>Personnel Services</u>							
60165	HR Risk Management Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60191	Safety & Risk Manager	\$52,182.57	\$0.00	\$0.00	\$41,664.00	\$41,664.00	
60197	Assistant Director HR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60198	Human Resources Assistant	\$0.00	\$0.00	\$12,967.00	\$13,342.00	\$375.00	3%
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$4,010.33	\$0.00	\$992.00	\$4,208.00	\$3,216.00	324%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$15.00	\$56.00	\$41.00	273%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$1,265.00	\$1,265.00	
63949	Oregon Premium Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$4,794.48	\$0.00	\$4,050.00	\$12,150.00	\$8,100.00	200%
63951	Life Insurance	\$24.60	\$0.00	\$12.00	\$32.00	\$20.00	167%
63952	Short Term Disability	\$20.40	\$0.00	\$10.00	\$31.00	\$21.00	210%
63960	Retirement - General	\$5,075.54	\$0.00	\$1,297.00	\$6,051.00	\$4,754.00	367%
63980	Unemployment Compensation	\$1,167.00	\$0.00	\$298.00	\$1,265.00	\$967.00	324%
63990	Cell Phone Allowance	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	
65100	GW Sick Leave Accrual Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	(\$805.73)	\$0.00	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$1,022.98	(\$1,022.98)	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$10.00	(\$20.00)	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$67,742.17	(\$1,042.98)	\$19,641.00	\$80,064.00	\$60,423.00	308%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$1,766.58	\$457.15	\$1,000.00	\$1,500.00	\$500.00	50%
44050	Training	\$0.00	\$1,018.00	\$1,500.00	\$1,500.00	\$0.00	0%
44100	Supplies - Office	\$693.00	\$479.75	\$300.00	\$500.00	\$200.00	67%
44104	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$298.37	(\$14.00)	\$0.00	\$536.00	\$536.00	
44200	Dues / Fees	\$0.00	\$471.00	\$400.00	\$400.00	\$0.00	0%
44209	Regulatory Comp	\$65,513.59	\$10,994.81	\$40,000.00	\$30,000.00	(\$10,000.00)	-25%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	
44300	Equip Maintenance & Repair	\$0.00	\$130.99	\$500.00	\$250.00	(\$250.00)	-50%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
44460	Trial Prep & Spec Investigation	\$0.00	\$0.00	\$3,500.00	\$1,000.00	(\$2,500.00)	-71%
44500	Consultant Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44520	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$2,003.24	\$2,086.29	\$2,000.00	\$2,000.00	\$0.00	0%
44700	Postage	\$41.79	\$2.56	\$288.00	\$300.00	\$12.00	4%
44710	Publications / Periodicals	\$289.07	\$195.04	\$300.00	\$300.00	\$0.00	0%
44730	Printing	\$65.36	\$42.40	\$500.00	\$500.00	\$0.00	0%
44980	Professional Services - UI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$0.00	\$51,500.00	\$0.00	\$0.00	\$0.00	
45021	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45160	Employee Incentive Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46360	GW Workers Compensation - Change in Liability	\$409,377.60	\$198,906.08	\$0.00	\$0.00	\$0.00	
46361	Claims - WC	\$0.00	\$0.00	\$0.00	\$499,176.00	\$499,176.00	
46370	GW Unemployment - Change in Liability	(\$32,114.68)	\$133,698.06	\$0.00	\$0.00	\$0.00	
46371	Claims - UI	\$222,907.03	\$346,962.66	\$727,064.00	\$494,888.00	(\$232,176.00)	-32%
46375	EE Wellness Program	\$440.44	\$402.30	\$800.00	\$500.00	(\$300.00)	-38%
46376	EE Safety Committee	\$985.25	\$1,522.00	\$1,000.00	\$800.00	(\$200.00)	-20%
46377	Safe & Secure IMPS	\$5,700.17	\$3,571.95	\$6,500.00	\$6,200.00	(\$300.00)	-5%
46390	GW General Liability - Change in Liability	\$112,941.01	(\$50,295.51)	\$0.00	\$0.00	\$0.00	
46391	Claims - LI	\$12,915.90	\$204,943.11	\$417,349.00	\$575,000.00	\$157,651.00	38%
46490	WCD Tax	\$0.00	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	-100%
46520	Claims - Self Insured	\$0.00	\$0.00	\$0.00	\$166,000.00	\$166,000.00	
46700	Insurance	\$752,572.73	\$1,019,594.18	\$908,442.00	\$0.00	(\$908,442.00)	-100%
49000	GW Materials and Services Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$2,471.00	\$2,471.00	
99760	Insurance/Liability	\$0.00	\$0.00	\$0.00	\$4,025.00	\$4,025.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
99770	Internal Services	\$71,322.00	\$71,322.00	\$71,322.00	\$71,322.00	\$0.00	0%
99780	Space Rent	\$4,093.00	\$4,093.00	\$963.00	\$2,714.00	\$1,751.00	182%
99782	E-Mail Account Charge	\$198.00	\$0.00	\$210.00	\$420.00	\$210.00	100%
<u>Total: Material and Services</u>		\$1,632,009.45	\$2,002,083.82	\$2,208,938.00	\$1,863,052.00	(\$345,886.00)	-16%
<u>Capital Outlay</u>							
88819	Fire Damage	\$0.00	\$106,562.89	\$0.00	\$0.00	\$0.00	
89000	GW Capitalized Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$183.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$183.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$106,562.89	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99019	Trans - Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99027	Trans - CDD	\$0.00	\$50,907.52	\$0.00	\$0.00	\$0.00	
99460	Trans - Equip Rent & Revolving	\$7,371.00	\$6,850.00	\$0.00	\$1,000.00	\$1,000.00	
99781	Trans - Steering Committee	\$0.00	\$450.00	\$450.00	\$900.00	\$450.00	100%
99783	Trans - Phones	\$0.00	\$71.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$7,371.00	\$58,278.52	\$450.00	\$1,900.00	\$1,450.00	322%
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$1,427,669.66	\$1,467,428.39	\$0.00	\$0.00	\$0.00	
99990	GW Unappropriated Fund Balance Adjustment	(\$1,417,143.16)	(\$1,698,408.81)	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$10,526.50	(\$230,980.42)	\$0.00	\$0.00	\$0.00	+++
Department Total: Risk Management		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Revenue Totals:		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Expense Totals		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Fund Total: Risk Management		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,080,957.46	\$2,374,492.53	\$2,699,613.00	\$2,420,400.00	(\$279,213.00)	-10%
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Expense Grand Totals:

\$2,080,957.46	\$2,374,492.53	\$2,699,613.00	\$2,420,400.00	(\$279,213.00)	-10%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

The mission of the Klamath County Counsel's office is to provide Klamath County with the best legal support possible to achieve Klamath County's goals and objectives and to preserve and protect Klamath County resources.

Mandated Services:

County Counsel services are not mandated by state law but by the client, the Board of County Commissioners (BOCC). Some of those services are:

- Advise BOCC on a legal matters; attend Public Hearings;
- Review all weekly agenda items that are presented to the BOCC (blue sheets - 224 as of 3/21/2012);
- Review all county contracts, agreements and orders (212 as of 3/21/2012);
- Prepare Resolutions and Ordinances as directed by the BOCC;
- Special District annexations, formations, withdrawals;
- Prepare Ballot Titles as directed by the BOCC;
- Attend Executive Sessions and prepare notices;
- Various County department projects as authorized by the BOCC;
- Requests for legal advice from various County departments;
- Represent County at Klamath Basin Restoration Agreement (KBRA) meetings;
- Coordinate with outside Counsel on all litigation;
- Current court/case load: Federal – 2; State – 3; Land Use Board of Appeals (LUBA) – 3; Torts – 19; State Appeals - 1.

Contract Specialist – The Contract Specialist position was moved within the County Counsel department last fiscal year as a half time position. The BOCC has decided to combine the part time Contract Specialist position and the part time Risk Management position to create one full time position to be located within Human Resources/Risk Management department.

Department Overview:

County Counsel's office consists of one attorney and one paralegal. Although the client is actually "Klamath County" as represented by the Board of County Commissioners, our office strives to provide the best legal advice not only to the Board, but each County department on a wide variety of issues thereby limiting the possibility of litigation and the costs associated with it.

Successes and Challenges:

There has been an increase in litigation matters. As our office is limited to one counsel, it has become increasingly necessary to refer some matters to outside counsel. This causes increased costs as outside attorney fees range from \$200/hour up to \$400/hour vs. in-house counsel which, including benefits, costs the County \$65/hour. As a practical matter, the overload of legal issues means we have been too often reactive on our legal advice, rather than proactive. Budget

constraints do not allow for additional Assistant Counsel, and the major challenge next year will be efficiently prioritizing appropriate legal matters and, unfortunately, declining to provide service on others.

Budget Overview:

County Counsel's office is completely funded through administrative costs and does not receive outside revenue.

These are not mandated services; but by having in-house counsel, it not only provides the County with a significant cost savings, it also provides:

- Ease of accessibility
- Client knowledge
- Working relationships with the Board and Departments
- Fees versus incentive to solve problems efficiently
- Credibility issues (perception).

Significant Changes:

Personal Services:

Current Budget	\$223,755
Requested Budget	\$213,740

Decrease is due to removing the Contract Specialist position for fiscal year of 2012-2013 within Human Resources/Risk Management Department.

Materials and Services:

Current Budget	\$73,510
Requested Budget	\$61,484*

*Reduction also reflects removal of Contract Specialist position within our department but an increase in certain fees, such as risk management and insurance liability.

Interfund Transfers:

Current Budget	\$ 2,931
Requested Budget	\$ 2,250

Decrease due to administrative costs for removing Contract Specialist position.

Key issues:

Long-term challenges are an extension of next year's short-term challenges. Klamath County's legal demands are growing, and there is no capacity for expansion. Costs for outside counsel on limited matters can be efficient, especially when an area of expertise is required. But for general matters, paying hourly rates to private attorneys is far more costly than in-house advice. A long-term strategy to provide comprehensive services will necessarily involve the creation of Assistant County Counsel positions.

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Klamath County, Oregon
2012-2013 Budget Financial Presentation
103 County Counsel

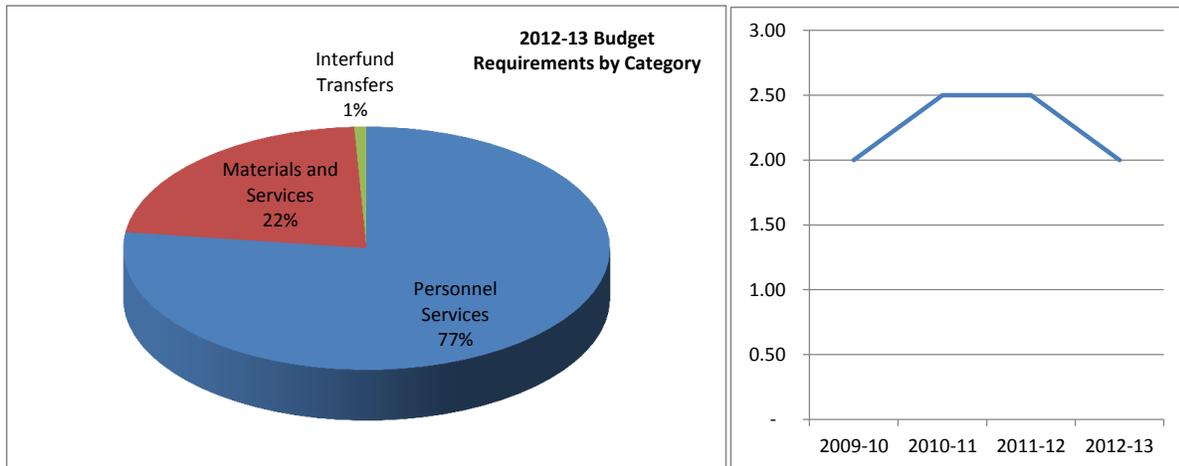
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	239,425	197,631	223,755	213,738
Materials and Services	68,938	67,639	73,510	61,256
Interfund Transfers	1,421	1,421	2,931	2,250
Total Requirements by Budgetary Category	309,784	266,691	300,196	277,244

<u>Requirements by Fund</u>				
Internal Services (150)	309,784	266,691	300,196	277,244
Total Requirements by Fund	309,784	266,691	300,196	277,244

<u>Resources by Budgetary Category</u>				
Charges for Services	-	100	-	-
Interfund Transfers	309,784	266,566	300,196	277,244
Miscellaneous	-	25	-	-
Total Resources by Budgetary Category	309,784	266,691	300,196	277,244

Full-Time Employee Equivalents	2.00	2.50	2.50	2.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
County Counsel	277,244	213,738	2.00
Total Mandates	277,244	213,738	2.00



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
County Counsel	County Counsel	15015110361080	1	DF19	6.00	1,440.00	103,496.77	2,380.43	6,416.80	1,500.70	2,380.43	37.44	8,100.00	86.04	20.40	11,384.64	135,803.65
County Counsel	Paralegal	15015110361548	1	UH24	7.00		56,596.80	1,301.73	3,509.00	820.65	1,301.73	37.44	8,100.00	21.00	20.40	6,225.65	77,934.40
			2			1,440.00	160,093.57	3,682.15	9,925.80	2,321.36	3,682.15	74.88	16,200.00	107.04	40.80	17,610.29	213,738.04

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	103	County Counsel					
<u>Intergovernmental</u>							
33930	Reimbursements - Witness Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Intergovernmental</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Charges for Service</u>							
34015	Fees - Special District	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$309,783.54	\$266,565.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
<u>Total: Interfund Transfers</u>		\$309,783.54	\$266,565.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Sub Department Total: County Counsel		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Department Total: Internal Service		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Revenue Totals		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Expenses							
Department	151	Internal Service					
Sub Department	103	County Counsel					
<u>Personnel Services</u>							
60682	Contract/Grant Specialist	\$0.00	\$7,380.49	\$18,665.00	\$0.00	(\$18,665.00)	-100%
61080	County Counsel	\$100,272.89	\$92,417.24	\$94,349.00	\$102,057.00	\$7,708.00	8%
61548	Paralegal	\$49,092.02	\$51,550.56	\$54,973.00	\$56,597.00	\$1,624.00	3%
61555	Accounting Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63900	Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$10,982.41	\$10,795.22	\$12,961.00	\$12,247.00	(\$714.00)	-6%
63940	Workmans Compensation Tax	\$0.00	\$43.66	\$88.00	\$75.00	(\$13.00)	-15%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	103	County Counsel					
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$3,682.00	\$3,682.00	
63949	Oregon Premium Tax	\$108.40	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$15,176.91	\$16,222.58	\$20,250.00	\$16,200.00	(\$4,050.00)	-20%
63951	Life Insurance	\$135.29	\$125.04	\$138.00	\$107.00	(\$31.00)	-22%
63952	Short Term Disability	\$40.80	\$40.80	\$51.00	\$41.00	(\$10.00)	-20%
63960	Retirement - General	\$14,792.59	\$14,529.08	\$16,943.00	\$17,610.00	\$667.00	4%
63980	Unemployment Compensation	\$3,499.00	\$3,567.86	\$3,897.00	\$3,682.00	(\$215.00)	-6%
63990	Cell Phone Allowance	\$720.00	\$1,440.00	\$1,440.00	\$1,440.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	\$22,660.17	\$286.84	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$18,932.98	(\$3,743.53)	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$2,981.45	\$2,911.01	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$30.00	\$63.68	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$239,424.91	\$197,630.53	\$223,755.00	\$213,738.00	(\$10,017.00)	-4%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$9,885.58	\$5,011.86	\$10,000.00	\$10,000.00	\$0.00	0%
44100	Supplies - Office	\$1,312.51	\$977.02	\$1,400.00	\$900.00	(\$500.00)	-36%
44110	Supplies - Other	\$192.00	\$149.99	\$370.00	\$370.00	\$0.00	0%
44200	Dues / Fees	\$572.00	\$672.00	\$950.00	\$950.00	\$0.00	0%
44450	Witness Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44520	Legal Fees	\$41,082.50	\$44,950.39	\$41,483.00	\$31,716.00	(\$9,767.00)	-24%
44640	Telephone	\$646.58	\$943.62	\$2,200.00	\$2,200.00	\$0.00	0%
44645	Teleprocessing	\$4,968.13	\$5,216.50	\$438.00	\$0.00	(\$438.00)	-100%
44646	E Mail Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$240.30	\$133.42	\$455.00	\$455.00	\$0.00	0%
44710	Publications / Periodicals	\$2,251.79	\$1,426.12	\$2,200.00	\$2,200.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	103	County Counsel					
44730	Printing	\$197.24	\$453.64	\$1,200.00	\$1,200.00	\$0.00	0%
45940	Investigation - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$487.00	\$487.00	
99760	Insurance/Liability	\$542.00	\$542.00	\$542.00	\$794.00	\$252.00	46%
99765	Insurance/Workmans Compensation	\$461.00	\$461.00	\$461.00	\$0.00	(\$461.00)	-100%
99770	Internal Services	\$3,162.00	\$3,162.00	\$3,162.00	\$3,162.00	\$0.00	0%
99780	Space Rent	\$3,028.00	\$3,028.00	\$8,019.00	\$6,402.00	(\$1,617.00)	-20%
99782	EMail Account Charge	\$396.00	\$511.50	\$630.00	\$420.00	(\$210.00)	-33%
<u>Total: Material and Services</u>		\$68,937.63	\$67,639.06	\$73,510.00	\$61,256.00	(\$12,254.00)	-17%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$1,421.00	\$0.00	\$1,350.00	\$1,350.00	\$0.00	0%
99781	Trans - Steering Committee	\$0.00	\$900.00	\$1,350.00	\$900.00	(\$450.00)	-33%
99783	Trans - Phones	\$0.00	\$521.00	\$231.00	\$0.00	(\$231.00)	-100%
<u>Total: Interfund Transfers</u>		\$1,421.00	\$1,421.00	\$2,931.00	\$2,250.00	(\$681.00)	-23%
Sub Department Total: County Counsel		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Department Total: Internal Service		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Revenue Totals:		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Expense Totals		\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
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Expense Grand Totals:

\$309,783.54	\$266,690.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

Our mission is to optimize Klamath County's financial resources through efficiency and accountability in the administration of policies established by the Board of Commissioners.

Mandated Services:

- Budget Law Compliance ORS 294.305 to 294.565
- Property Tax Compliance ORS 310.055 to 310.110
- Conduct audits of county's fiscal affairs, circuit courts, justice courts, officers and employees of circuit and justice courts, all elected or appointed county official, and the cost account for the county road work. ORS 297.425, 297.515 and 297.525.
- Management of a county school fund. ORS 328.005 and 328.015.
- Duties of the county accountant ORS Chapter 210, 287A.484, 287A.486, 311.390(1)(c), 416.320, 452.160.

Self-Imposed Services:

- The Finance Department manages the accounting system and financial records of the county, reports on the county's fiscal affairs, and provides advice and assistance to operating departments on financial administration matters. The Department, under contract, provides accounting and budgeting related services to Klamath County Library Service District, Klamath County Drainage Service District and other entities.
- The Finance Department operates a county store for the purpose of maximizing discounts and benefits of bulk purchasing.
- The Finance Department operates a courier service for distributing written communications to county departments and transporting items from one department to another.
- The department also assists with other financial reporting, (e.g., grant reporting, payroll and vendor information reports to other government entities).

Department Overview:

The County Accountant is appointed as the Budget Officer for the county. This position is responsible for preparing the county's annual budget and working with the departments on budget issues that come up throughout the year.

The Finance Department supports other county departments. This includes such functions as managing the accounting system and financial records of the county, paying the county's bills, working with vendors to maintain vendor files and accurate payment history. The Finance Department provides monthly revenue/expenditure reports, quarterly payroll reports and other financial reporting as requested. Furthermore, this department is responsible for working with

the county's outside auditor, and assists in coordinating the county's annual audit and preparation of financial documents related to the audit.

Budget Overview:

The Finance and Budget Department completed its reorganization during the 2011-2012 fiscal year. This budget presents the full implementation of this reorganization.

Major revenue sources include a subsidy from other departments for administrative services and fees charged for services rendered or products sold.

Major expenditures include personal service costs, materials and services (office supplies and postage), and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget contemplates the employment of a Financial Systems Administrator to administer the accounting system for the department. This position was transferred from Information Technology to Finance with the adoption of Klamath County Ordinance 85 establishing the position of county accountant and designating the Chief Financial Officer as that position. Oregon Revised Statute 210.220 designates the county accountant as the keeper of the financial reporting system for the county. These changes in staffing levels have increased the personal services budget from \$325,480 in 2011-2012 to \$380,942 in 2012-2013.

Key issues:

In 2009-2010 the county implemented a new accounting system which combined two previous systems into one. As part of that implementation there are components to the system that will be added and upgrades to the servers over the course of the next couple of years. This will require reserves to be established and implemented so money is set aside to fund these improvements. With the hiring of the Financial Systems Administrator position the implementation process is expected to accelerate over the next fiscal year.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
104 Finance

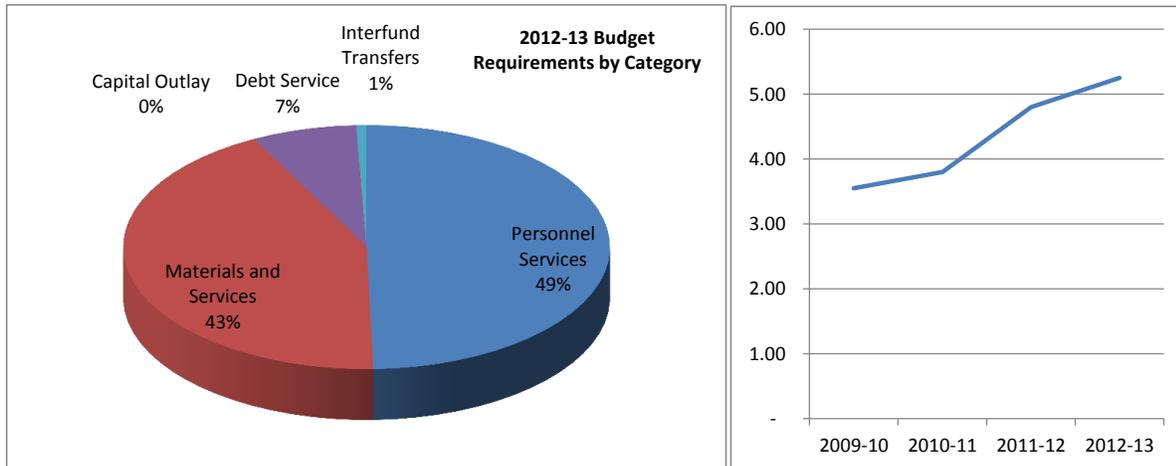
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	329,907	256,777	325,480	380,942
Materials and Services	295,304	265,766	334,294	328,555
Capital Outlay	128,095	-	2,500	-
Debt Service	5,869	1,791	53,795	53,795
Interfund Transfers	6,212	6,212	5,612	5,250
Total Requirements by Budgetary Category	765,388	530,545	721,681	768,542

<u>Requirements by Fund</u>				
Internal Services (150)	765,388	530,545	721,681	768,542
Total Requirements by Fund	765,388	530,545	721,681	768,542

<u>Resources by Budgetary Category</u>				
Charges for Services	244,043	217,118	297,000	295,500
Contributions and Donations	120	263	200	-
Interfund Debt Proceeds	-	-	-	-
Interfund Transfers	521,224	313,164	424,481	473,042
Total Resources by Budgetary Category	765,388	530,545	721,681	768,542

Full-Time Employee Equivalents	3.55	3.80	4.80	5.25
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Finance	768,542	380,942	5.25
Total Mandates	768,542	380,942	5.25



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Finance	Chief Financial Officer	15015110460200	1.00			1,440.00	89,156.25	2,050.59	5,527.69	1,292.77	2,050.59	37.44	8,100.00	86.04	20.40	9,807.19	118,128.96
Finance	Assistant Finance Officer	15015110460491	1.00	UF29	6.00		70,135.94	1,613.13	4,348.43	1,016.97	1,613.13	37.44	8,100.00	21.00	20.40	7,714.95	94,621.38
Finance	Financial Systems	15015110460492	0.75	UF24	1.00		33,062.54	760.44	2,049.88	479.41	760.44	28.08	6,075.00	15.75	15.30	3,636.88	46,883.71
Finance	Accounting Assistant III	15015110461561	1.00	LH11	2.00		28,745.60	661.15	1,782.23	416.81	661.15	37.44	8,100.00	21.00	20.40	3,162.02	43,607.79
Finance	Purchasing Specialist	15015110461661	1.00	LH15	7.00		40,892.80	940.53	2,535.35	592.95	940.53	37.44	8,100.00	21.00	20.40	4,498.21	58,579.22
Finance	Courier/Mail Clerk	15015110461662	0.50	LH06	5.00		12,178.40	280.10	755.06	176.59	280.10	18.72	4,050.00	21.00	20.40	1,339.62	19,120.00
			5.25			1,440.00	274,171.52	6,305.95	16,998.63	3,975.49	6,305.95	196.56	42,525.00	185.79	117.30	30,158.87	380,941.05

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Charges for Service</u>							
34050	Fees - Finance	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
34416	Revenues - Drainage District	\$0.00	\$0.00	\$12,000.00	\$8,000.00	(\$4,000.00)	-33%
36030	Fees - Bancroft Bond Admin	\$4,500.00	\$4,500.00	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
36390	Revenues - Inventory	\$147,916.09	\$124,603.93	\$150,000.00	\$150,000.00	\$0.00	0%
36520	Reim - Postage Other	\$91,627.33	\$88,014.51	\$130,000.00	\$130,000.00	\$0.00	0%
<u>Total: Charges for Service</u>		\$244,043.42	\$217,118.44	\$297,000.00	\$295,500.00	(\$1,500.00)	-1%
<u>Other</u>							
36100	Miscellaneous	\$120.00	\$263.00	\$200.00	\$0.00	(\$200.00)	-100%
<u>Total: Other</u>		\$120.00	\$263.00	\$200.00	\$0.00	(\$200.00)	-100%
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$521,224.47	\$313,164.02	\$424,481.00	\$473,042.00	\$48,561.00	11%
<u>Total: Interfund Transfers</u>		\$521,224.47	\$313,164.02	\$424,481.00	\$473,042.00	\$48,561.00	11%
<u>Debt Proceeds</u>							
39500	Interfund Loan Proceeds	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
39520	GW Debt Proceeds Adjustment	(\$128,095.19)	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Proceeds</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub Department Total: Finance		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Department Total: Internal Service		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Revenue Totals		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Expenses							
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Personnel Services</u>							
60071	Sr Chief Office Deputy	\$0.00	\$6,623.58	\$5,008.00	\$0.00	(\$5,008.00)	-100%
60200	Chief Financial Officer	\$0.00	\$14,812.50	\$0.00	\$87,716.00	\$87,716.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
60210	Chief Office Deputy	\$0.00	\$24,061.40	\$0.00	\$0.00	\$0.00	
60490	Fiscal Services Manager	\$35,819.04	\$24,634.05	\$0.00	\$0.00	\$0.00	
60491	Assistant Finance Director	\$82,716.09	\$0.00	\$59,670.00	\$70,136.00	\$10,466.00	18%
60492	Financial Systems Administrator	\$0.00	\$0.00	\$0.00	\$33,063.00	\$33,063.00	
60493	Finance/Budget Manager	\$0.00	\$18,927.10	\$82,701.00	\$0.00	(\$82,701.00)	-100%
60682	Contract/Grant Specialist	\$31,534.14	\$0.00	\$0.00	\$0.00	\$0.00	
61555	Accounting Specialist	\$34,577.65	\$0.00	\$0.00	\$0.00	\$0.00	
61556	Accounting Payroll Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61557	Payroll Manager	\$25,842.52	\$0.00	\$0.00	\$0.00	\$0.00	
61561	Accounting Assistant III	\$0.00	\$25,595.50	\$27,735.00	\$28,746.00	\$1,011.00	4%
61661	Procurement Specialist	\$37,188.48	\$38,918.08	\$41,017.00	\$40,893.00	(\$124.00)	0%
61662	Courier/Mail Clerk	\$19,243.77	\$18,310.99	\$19,593.00	\$12,178.00	(\$7,415.00)	-38%
63920	Temporary Help	\$0.00	\$32,839.32	\$0.00	\$0.00	\$0.00	
63930	FICA	\$19,959.70	\$15,045.89	\$18,143.00	\$20,974.00	\$2,831.00	16%
63940	Workmans Compensation Tax	\$0.00	\$85.94	\$144.00	\$197.00	\$53.00	37%
63941	Workmans Compensation	\$0.00	\$0.00	\$150.00	\$6,306.00	\$6,156.00	4,104%
63949	Oregon Premium Tax	\$163.88	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$38,541.62	\$17,236.29	\$40,399.00	\$42,525.00	\$2,126.00	5%
63951	Life Insurance	\$179.43	\$174.08	\$202.00	\$186.00	(\$16.00)	-8%
63952	Short Term Disability	\$107.10	\$85.45	\$107.00	\$117.00	\$10.00	9%
63960	Retirement - General	\$24,364.56	\$17,111.00	\$23,716.00	\$30,159.00	\$6,443.00	27%
63980	Unemployment Compensation	\$6,329.00	\$2,630.14	\$5,455.00	\$6,306.00	\$851.00	16%
63990	Cell Phone Allowance	\$360.00	\$1,170.00	\$1,440.00	\$1,440.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	(\$15,726.52)	(\$758.83)	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	(\$16,263.91)	(\$4,221.05)	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$4,910.68	\$3,428.32	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
65400	GW Retiree Health Insurance Expense	\$60.00	\$67.67	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$329,907.23	\$256,777.42	\$325,480.00	\$380,942.00	\$55,462.00	17%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$2,751.16	\$199.00	\$3,000.00	\$3,000.00	\$0.00	0%
44040	Staff Travel & Training	\$0.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)	-50%
44080	Office Machine Repairs	\$122.50	\$0.00	\$200.00	\$77.00	(\$123.00)	-62%
44100	Supplies - Office	\$10,513.21	\$5,881.73	\$9,500.00	\$4,000.00	(\$5,500.00)	-58%
44110	Supplies - Other	\$144,328.58	\$126,244.52	\$150,000.00	\$150,000.00	\$0.00	0%
44200	Dues / Fees	\$995.00	\$1,850.00	\$1,200.00	\$2,000.00	\$800.00	67%
44253	Vehicle Fuel - Internal	\$2,522.41	\$2,179.51	\$1,500.00	\$3,000.00	\$1,500.00	100%
44260	Vehicle Maintenance & Repair	\$0.00	\$93.96	\$2,500.00	\$500.00	(\$2,000.00)	-80%
44340	Contract Maintenance	\$41.28	\$830.84	\$1,500.00	\$1,200.00	(\$300.00)	-20%
44579	Copies / Contract Expense	\$402.16	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
44640	Telephone	\$3,355.99	\$3,288.21	\$3,334.00	\$2,600.00	(\$734.00)	-22%
44641	Telephone / Contract Expense	\$347.69	\$532.66	\$0.00	\$0.00	\$0.00	
44646	E Mail Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$3,596.77	\$3,286.21	\$1,000.00	\$3,400.00	\$2,400.00	240%
44701	Postage - Internal	\$94,727.59	\$93,333.53	\$130,000.00	\$130,000.00	\$0.00	0%
44710	Publications / Periodicals	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	
44720	Legal Notice Publish	\$379.55	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
44734	Printing - Internal	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
45000	Equipment Rental / Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45800	Refunds	\$0.00	\$33.00	\$0.00	\$0.00	\$0.00	
45910	Budget Expense	\$7,950.14	\$5,180.73	\$5,000.00	\$5,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
49000	GW Materials and Services Adjustments	\$738.44	\$809.14	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$1,377.00	\$1,377.00	
99760	Insurance/Liability	\$1,531.00	\$1,531.00	\$1,531.00	\$2,243.00	\$712.00	47%
99765	Insurance/Workmans Compensation	\$1,119.00	\$1,119.00	\$1,119.00	\$0.00	(\$1,119.00)	-100%
99770	Internal Services	\$3,478.00	\$3,478.00	\$3,478.00	\$3,478.00	\$0.00	0%
99780	Space Rent	\$15,118.00	\$15,118.00	\$15,282.00	\$13,920.00	(\$1,362.00)	-9%
99782	EMail Account Charge	\$1,286.00	\$726.50	\$1,050.00	\$1,260.00	\$210.00	20%
<u>Total: Material and Services</u>		\$295,304.47	\$265,765.54	\$334,294.00	\$328,555.00	(\$5,739.00)	-2%
<u>Capital Outlay</u>							
88070	Office Equipment	\$0.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
88765	Computer Software	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
89000	GW Capitalized Costs	(\$128,095.19)	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$23,386.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$23,386.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$128,095.19	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
<u>Debt Service</u>							
99950	Interfund Loan Principal	\$28,038.43	\$52,004.50	\$53,795.00	\$53,795.00	\$0.00	0%
99960	Interfund Loan Interest	\$5,869.00	\$1,790.50	\$0.00	\$0.00	\$0.00	
99970	GW Debt Service Adjustment	(\$28,038.43)	(\$52,004.50)	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$5,869.00	\$1,790.50	\$53,795.00	\$53,795.00	\$0.00	0%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$2,912.00	\$0.00	\$2,450.00	\$3,000.00	\$550.00	22%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$2,700.00	\$2,250.00	(\$450.00)	-17%
99783	Trans - Phones	\$0.00	\$662.00	\$462.00	\$0.00	(\$462.00)	-100%
99830	Trans - Vehicle Reserve	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Total: Interfund Transfers</u>		\$6,212.00	\$6,212.00	\$5,612.00	\$5,250.00	(\$362.00)	-6%
Sub Department Total: Finance		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Department Total: Internal Service		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Revenue Totals:		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Expense Totals		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
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Expense Grand Totals:

\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

Klamath County Information Technology delivers business services that empower, support and serve all county departments in the accomplishment of their respective missions. We provide support for the planning, design, implementation and operation of cost-effective information technologies and methodologies.

Mandated Services:

While not directly providing mandated services the IT department provides critical support to the mandates of other departments:

- Assessment and Taxation
- Clerk and Elections
- Records Archival
- Financial Reporting

Self-Imposed Services:

While “self-imposed” many of our services are critical to other departments:

- Business Continuity and Disaster Recovery
- Telephone Services
- Computer Networking and Support
- Financial Reporting
- Business Process Automation

Department Overview:

Klamath County Information Technology provides personnel and operating costs associated with the County’s computer equipment, telephone systems, geographic information systems, and related information systems which generally benefit all departments.

As an in-house provider of services otherwise purchased from external vendors, we provide services at a substantially reduced cost for our customers (often as much as 85% savings). These savings are the result of strategic technology investments, economies of scale, and low personnel costs. For example, by assuming responsibility for the telephone systems IT has saved county departments over 75% on maintenance. Our current phone replacement project will increase these savings by reducing monthly telephone costs by 50%. These savings are realized in the budgets of our customers.

Successes and Challenges:

- Maintenance agreements
 - Most services are purchased on 24 to 36 month contracts
 - While generally this provides savings, at times of declining staffing levels we can end up paying for support we are not using.
- Telephone System replacement
 - We are just completing the transition to the new telephone system
 - This system provides between 30% and 70% savings for departments
 - Improved functionality and availability
- Financial Systems
 - We are in the process of transferring day-to-day operations back to the Finance Department.
- Storage Network Overhaul
 - Improved reliability, capacity and performance for all departments
- Strategic Resource Allocation
 - “Cloud-based” and virtual technologies
 - Substantial cost savings and greater flexibility
 - Desktop standardization

Budget Overview:

We are funded through Internal Services charges to County Departments, the Library Service District, other agencies, grants and some direct revenue from and assessment data. As such, our revenue is derived from multiple taxing districts and state funds as well as the General Fund. Even with the diversity of our revenue base, all of our customers are under financial pressure.

Costs are almost exclusively in the realm of personnel and maintenance for county-wide systems, the latter accounting for most of our cost increases. Perhaps counter-intuitively, our workload is highest when our customers' budgets are the tightest. It is during these times that our customers need the operational efficiencies that can be realized through appropriate investment in technology. By reinventing their business processes and gaining the benefits of increased automation and self-service, they in turn, are able to do more with less.

Since 2007, the Information Technology department has gradually added to its core responsibilities. While adding these new responsibilities and improving service levels, this department took a 14% cut in 2008-2009 and has maintained that budget since.

Significant Changes:

The only significant change from our current budget and our requested budget are the increased cost of maintenance agreements of approx. 15% and a reduction in our training and capital expense line items.

Elimination of Project Manager Position – With our focus cloud computing and hosted solutions, it was no longer necessary to retain a Project Manager.

Separation of GIS functions– In order to enhance transparency, enhance interdepartmental cooperation, and provide a more accurate view of IT investment, the GIS function was moved to a separate division.

Department Specific costs moved from IT–IT has historically directly paid service contracts that impact only one or two departments. In an effort to improve transparency these costs will now be paid by the department incurring those costs.

Library and Mental Health support staff moved to IT–Taking another step toward consolidating IT resources throughout the organization, IT has absorbed technical staff from both Mental Health and the Library Service District. These departments now support these positions through Internal Services charges rather than paying staff directly.

Cable and internet video production added–IT has absorbed the administration of the cablecast and internet video. General Fund continues to pay for the operational costs, with IT funding administrative functions.

Key issues:

All of our projects are investments that pay dividends to other departments in the county and allow them the opportunity to do more with less. Some of our larger, multi-year projects include:

- Financial system replacement (currently in year 3 of a 5+ year project)
 - Consolidating multiple disparate financial systems into a single cohesive one.
 - Allows for greater transparency and efficiencies across the board.
 - Transferring day-to-day responsibility back to the Finance Department
- Cloud-Based backup
 - Substantially improved reliability
 - Data is housed in a different geographic region
 - Pay only for what we use
- Telephone System replacement
 - Actual savings of over 50% county-wide
 - Feature-rich service
 - County-wide standard
- Assessment and Taxation system replacement
 - 16 year old system
 - Non-standard data architecture

- \$80,000+ in annual support costs
- Mental Health System replacement
 - Hosted cloud solution
- Move to Amazon Web Services
 - Server cost of less 3 cents per hour
 - Over 75% savings with better reliability
- Storage Network Overhaul
 - Improved reliability and performance
 - Critical systems in County Datacenter
 - Used in concert with cloud-based backups
- Community Corrections Mobile Computing
 - Low cost mobile solutions for Parole Officers
- Standardization and Virtualization
 - Cost savings by using standard systems and virtual servers

Klamath County, Oregon
2012-2013 Budget Financial Presentation
105 Information Technology

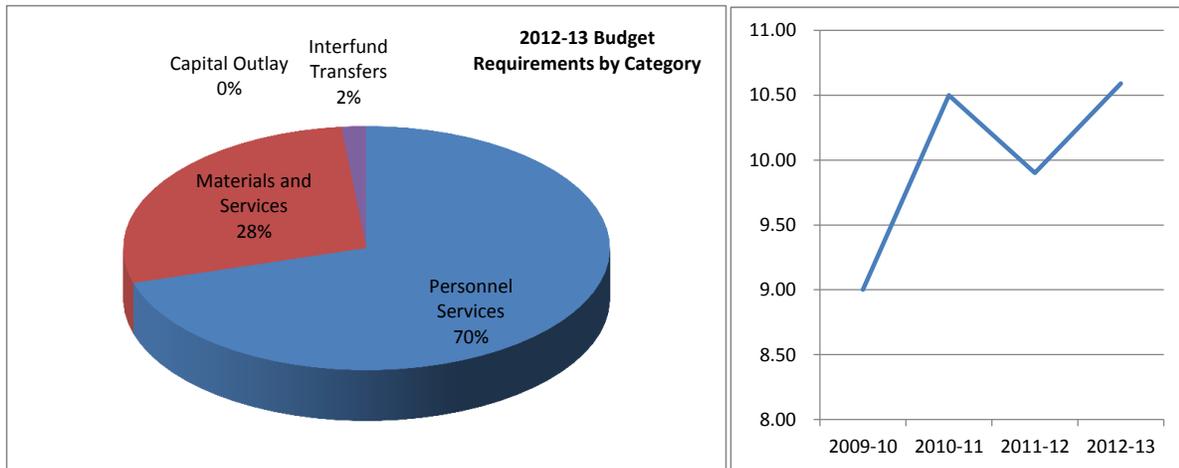
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	741,308	734,702	760,858	884,050
Materials and Services	267,421	283,398	301,191	351,454
Capital Outlay	11,500	18,243	10,000	-
Interfund Transfers	22,261	22,261	20,570	20,700
Total Requirements by Budgetary Category	1,042,490	1,058,604	1,092,619	1,256,204

<u>Requirements by Fund</u>				
Information Technology (105)	1,042,490	1,058,604	1,092,619	1,067,473
Geographic Information System (106)				188,731
Total Requirements by Fund	1,042,490	1,058,604	1,092,619	1,256,204

<u>Resources by Budgetary Category</u>				
Intergovernmental	87,653	85,371	132,759	127,673
Charges for Services	31,147	37,531	21,720	187,500
Interfund Transfers	923,689	935,702	938,140	941,031
Total Resources by Budgetary Category	1,042,490	1,058,604	1,092,619	1,256,204

Full-Time Employee Equivalents	9.00	10.50	9.90	10.59
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Information Technology	1,067,473	750,959	9.00
Geographic Information System	188,731	133,091	1.59
Total Mandates	1,256,204	884,050	10.59



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Information Technology	Sr. Systems Administrator	15015110560621	1.00	LH27	7.00	900.00	74,386.40	1,710.89	4,611.96	1,078.60	1,710.89	37.44	8,100.00	21.00	20.40	8,182.50	99,860.08
Information Technology	Database Developer	15015110560622	1.00	LH26	7.00		69,950.40	1,608.86	4,336.92	1,014.28	1,608.86	37.44	8,100.00	21.00	20.40	7,694.54	94,392.71
Information Technology	Network/Telecom Administr	15015110560623	1.00	LH26	6.00	900.00	69,436.56	1,597.04	4,305.07	1,006.83	1,597.04	37.44	8,100.00	21.00	20.40	7,638.02	93,759.40
Information Technology	Programmer Analyst	15015110561130	1.00	LH24	7.00		63,398.40	1,458.16	3,930.70	919.28	1,458.16	37.44	8,100.00	21.00	20.40	6,973.82	86,317.37
Information Technology	IT Director	15015110561191	1.00	DF16	6.00	1,440.00	88,586.40	2,037.49	5,492.36	1,284.50	2,037.49	37.44	8,100.00	86.04	20.40	9,744.50	117,426.62
Information Technology	Library Comp. Supp. Tech.	15015110561324	1.00	LH17	7.00	1,440.00	46,513.60	1,069.81	2,883.84	674.45	1,069.81	37.44	8,100.00	21.00	20.40	5,116.50	65,506.85
Information Technology	User Support Specialist	15015110561675	1.00	LH17	1.00		37,065.60	852.51	2,298.07	537.45	852.51	37.44	8,100.00	21.00	20.40	4,077.22	53,862.19
Information Technology	User Support Specialist	15015110561675	1.00	LH17	2.00		37,236.00	856.43	2,308.63	539.92	856.43	37.44	8,100.00	21.00	20.40	4,095.96	54,072.21
Information Technology	Systems Administrator	15015110562362	1.00	LH24	6.00	1,440.00	62,947.68	1,447.80	3,902.76	912.74	1,447.80	37.44	8,100.00	21.00	20.40	6,924.24	85,761.86
			9.00			6,120.00	549,521.04	12,638.98	34,070.30	7,968.06	12,638.98	336.96	72,900.00	254.04	183.60	60,447.31	750,959.28
Information Technology/GIS	Sr. GIS Analyst	15015110660594	1.00	LH27	4.00		67,811.84	1,559.67	4,204.33	983.27	1,559.67	37.44	8,100.00	21.00	20.40	7,459.30	91,756.93
Information Technology/GIS	GIS Planner	15015110660597	0.25	LH18	6.00		11,761.20	270.51	729.19	170.54	270.51	9.36	2,025.00	10.50	10.20	1,293.73	16,540.39
Information Technology/GIS	Chief Cartographer	15015110660546	0.25	LH14	7.00		15,011.34	345.26	930.70	217.66	345.26	9.36	2,025.00	5.25	5.10	1,651.25	20,546.18
Information Technology/GIS	Chief Cartographer	15015110660546	0.09	UH17	7.00		3,771.30	86.74	233.82	54.68	86.74	3.51	-	-	-	-	4,236.79
			1.59			-	98,355.68	2,262.18	6,098.05	1,426.16	2,262.18	59.67	12,150.00	36.75	35.70	10,404.28	133,080.30
			10.59			6,120.00	647,876.72	14,901.16	40,168.36	9,394.21	14,901.16	396.63	85,050.00	290.79	219.30	70,851.60	884,039.58

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	105	Information Technology					
<u>Licenses, Fees and Permits</u>							
34231	Fees - NSF Check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Intergovernmental</u>							
33200	A&T Grant	\$62,327.10	\$52,571.65	\$52,759.00	\$32,694.00	(\$20,065.00)	-38%
33405	Grants	\$25,326.00	\$32,799.00	\$80,000.00	\$0.00	(\$80,000.00)	-100%
<u>Total: Intergovernmental</u>		\$87,653.10	\$85,370.65	\$132,759.00	\$32,694.00	(\$100,065.00)	-75%
<u>Charges for Service</u>							
34190	Services - Data Processing Other	\$31,147.49	\$37,531.00	\$21,720.00	\$35,000.00	\$13,280.00	61%
36390	Revenues - Inventory	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	
<u>Total: Charges for Service</u>		\$31,147.49	\$37,531.00	\$21,720.00	\$185,000.00	\$163,280.00	752%
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$923,689.88	\$935,702.06	\$938,140.00	\$849,779.00	(\$88,361.00)	-9%
<u>Total: Interfund Transfers</u>		\$923,689.88	\$935,702.06	\$938,140.00	\$849,779.00	(\$88,361.00)	-9%
Sub Department Total: Information Technology		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,067,473.00	(\$25,146.00)	-2%
	106	Geographic Information Systems					
<u>Intergovernmental</u>							
33200	A&T Grant	\$0.00	\$0.00	\$0.00	\$44,979.00	\$44,979.00	
33405	Grants	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
<u>Total: Intergovernmental</u>		\$0.00	\$0.00	\$0.00	\$94,979.00	\$94,979.00	+++
<u>Charges for Service</u>							
34280	Copies/Maps	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	+++
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$0.00	\$0.00	\$0.00	\$91,252.00	\$91,252.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$91,252.00	\$91,252.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department Total: Geographic Information Systems		\$0.00	\$0.00	\$0.00	\$188,731.00	\$188,731.00	+++
Department Total: Internal Service		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
Revenue Totals		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
Expenses							
Department	151	Internal Service					
Sub Department	105	Information Technology					
<u>Personnel Services</u>							
60592	GIS Technician	\$2,140.00	\$0.00	\$0.00	\$0.00	\$0.00	
60594	Senior GIS Analyst	\$58,851.76	\$61,570.13	\$65,384.00	\$0.00	(\$65,384.00)	-100%
60596	GIS Technician	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60597	GIS Planner	\$5,327.36	\$8,765.98	\$11,411.00	\$0.00	(\$11,411.00)	-100%
60621	Senior System Administrator	\$67,466.84	\$70,513.27	\$73,677.00	\$73,486.00	(\$191.00)	0%
60622	Data Base Developer	\$65,223.85	\$68,259.47	\$70,180.00	\$69,950.00	(\$230.00)	0%
60623	Network Telecom Administrator	\$59,811.22	\$62,256.78	\$66,118.00	\$68,537.00	\$2,419.00	4%
61115	Computer System Tech	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61130	Programmer/Analyst	\$62,013.60	\$62,305.98	\$63,614.00	\$63,398.00	(\$216.00)	0%
61131	Network Analyst	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61133	Info Tech Project Manager	\$48,856.13	\$49,835.60	\$52,527.00	\$0.00	(\$52,527.00)	-100%
61191	I.T. Director	\$76,026.58	\$78,890.50	\$83,798.00	\$87,146.00	\$3,348.00	4%
61323	Librarian - Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61324	Library Computer Support Tech	\$44,276.02	\$14,572.04	\$18,098.00	\$45,074.00	\$26,976.00	149%
61500	Office Manager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61675	Office Specialist	\$53,731.38	\$57,447.75	\$60,774.00	\$74,302.00	\$13,528.00	22%
62362	System Administrator	\$0.00	\$0.00	\$0.00	\$61,508.00	\$61,508.00	
63900	Overtime	\$3,204.57	\$1,774.38	\$0.00	\$0.00	\$0.00	
63930	FICA	\$40,354.27	\$38,499.16	\$43,579.00	\$42,038.00	(\$1,541.00)	-4%
63940	Workmans Compensation Tax	\$0.00	\$178.64	\$282.00	\$337.00	\$55.00	20%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	105	Information Technology					
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$12,639.00	\$12,639.00	
63949	Oregon Premium Tax	\$528.48	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$76,200.00	\$76,379.94	\$76,140.00	\$72,900.00	(\$3,240.00)	-4%
63951	Life Insurance	\$338.27	\$319.44	\$319.00	\$254.00	(\$65.00)	-20%
63952	Short Term Disability	\$209.10	\$201.96	\$202.00	\$184.00	(\$18.00)	-9%
63960	Retirement - General	\$54,389.68	\$53,874.65	\$57,020.00	\$60,447.00	\$3,427.00	6%
63980	Unemployment Compensation	\$12,445.00	\$12,411.00	\$13,115.00	\$12,639.00	(\$476.00)	-4%
63990	Cell Phone Allowance	\$2,100.00	\$4,585.00	\$4,620.00	\$6,120.00	\$1,500.00	32%
65100	GW Sick Leave Accrual Expense	\$970.54	\$823.62	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	(\$4,248.61)	\$142.98	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$10,962.24	\$10,794.21	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$130.00	\$299.30	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$741,308.28	\$734,701.78	\$760,858.00	\$750,959.00	(\$9,899.00)	-1%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$3,809.95	\$1,668.34	\$2,000.00	\$3,000.00	\$1,000.00	50%
44040	Staff Travel & Training	\$5,611.92	\$15,256.87	\$5,000.00	\$5,000.00	\$0.00	0%
44100	Supplies - Office	\$3,703.42	\$1,465.80	\$2,500.00	\$2,500.00	\$0.00	0%
44110	Supplies - Other	\$8,395.13	\$11,543.91	\$10,000.00	\$7,500.00	(\$2,500.00)	-25%
44115	Computer Equipment	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
44500	Consultant Services	\$125.00	\$3,660.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$50,822.48	\$6,592.52	\$7,280.00	\$4,387.00	(\$2,893.00)	-40%
44641	Telephone / Contract Expense	\$0.00	\$43,428.83	\$51,516.00	\$51,516.00	\$0.00	0%
44670	Equipment	\$8,637.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	105	Information Technology					
44700	Postage	\$182.18	\$159.12	\$250.00	\$250.00	\$0.00	0%
44996	Hardware / Software Maintenance	\$122,240.72	\$122,131.59	\$130,000.00	\$30,000.00	(\$100,000.00)	-77%
45020	Contract Services	\$25,326.00	\$32,799.00	\$55,000.00	\$0.00	(\$55,000.00)	-100%
45910	Budget Expense	\$67.37	\$4,184.06	\$0.00	\$150,000.00	\$150,000.00	
48000	Bad Debt Expense	\$115.00	\$2,642.97	\$0.00	\$0.00	\$0.00	
49000	GW Materials and Services Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$1,740.00	\$1,740.00	
99760	Insurance/Liability	\$2,334.00	\$2,334.00	\$2,334.00	\$2,835.00	\$501.00	21%
99765	Insurance/Workmans Compensation	\$6,991.00	\$6,991.00	\$6,991.00	\$0.00	(\$6,991.00)	-100%
99770	Internal Services	\$3,575.00	\$3,575.00	\$3,575.00	\$3,575.00	\$0.00	0%
99780	Space Rent	\$22,985.00	\$22,985.00	\$22,645.00	\$23,021.00	\$376.00	2%
99782	EMail Account Charge	\$2,500.00	\$1,980.00	\$2,100.00	\$1,890.00	(\$210.00)	-10%
<u>Total: Material and Services</u>		\$267,421.17	\$283,398.01	\$301,191.00	\$296,714.00	(\$4,477.00)	-1%
<u>Capital Outlay</u>							
88760	Computer Equipment	\$11,500.02	\$18,242.92	\$10,000.00	\$0.00	(\$10,000.00)	-100%
89000	GW Capitalized Costs	(\$11,500.02)	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$2,097.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$2,097.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$11,500.02	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$11,500.02	\$18,242.92	\$10,000.00	\$0.00	(\$10,000.00)	-100%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$22,261.00	\$0.00	\$0.00	\$0.00	\$0.00	
99781	Trans - Steering Committee	\$0.00	\$18,900.00	\$19,800.00	\$19,800.00	\$0.00	0%
99783	Trans - Phones	\$0.00	\$3,361.00	\$770.00	\$0.00	(\$770.00)	-100%
99830	Trans - Vehicle Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	105	Information Technology					
<u>Total: Interfund Transfers</u>		\$22,261.00	\$22,261.00	\$20,570.00	\$19,800.00	(\$770.00)	-4%
Sub Department Total: Information Technology		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,067,473.00	(\$25,146.00)	-2%
	106	Geographic Information Systems					
<u>Personnel Services</u>							
60546	Chief Cartographer	\$0.00	\$0.00	\$0.00	\$18,783.00	\$18,783.00	
60592	GIS Technician	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60594	Senior GIS Analyst	\$0.00	\$0.00	\$0.00	\$67,812.00	\$67,812.00	
60596	GIS Technician	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60597	GIS Planner	\$0.00	\$0.00	\$0.00	\$11,761.00	\$11,761.00	
63930	FICA	\$0.00	\$0.00	\$0.00	\$7,524.00	\$7,524.00	
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$2,262.00	\$2,262.00	
63950	Medical Insurance	\$0.00	\$0.00	\$0.00	\$12,150.00	\$12,150.00	
63951	Life Insurance	\$0.00	\$0.00	\$0.00	\$37.00	\$37.00	
63952	Short Term Disability	\$0.00	\$0.00	\$0.00	\$36.00	\$36.00	
63960	Retirement - General	\$0.00	\$0.00	\$0.00	\$10,404.00	\$10,404.00	
63980	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$2,262.00	\$2,262.00	
65300	GW NPO Retirement - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$133,091.00	\$133,091.00	+++
<u>Material and Services</u>							
44100	Supplies - Office	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
44640	Telephone	\$0.00	\$0.00	\$0.00	\$720.00	\$720.00	
44670	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	106	Geographic Information Systems					
45020	Contract Services	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99760	Insurance/Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99770	Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99780	Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99782	EMail Account Charge	\$0.00	\$0.00	\$0.00	\$420.00	\$420.00	
<u>Total: Material and Services</u>		\$0.00	\$0.00	\$0.00	\$54,740.00	\$54,740.00	+++
<u>Interfund Transfers</u>							
99781	Trans - Steering Committee	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	+++
Sub Department Total: Geographic Information Systems		\$0.00	\$0.00	\$0.00	\$188,731.00	\$188,731.00	+++
Department Total: Internal Service		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
Revenue Totals:		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
Expense Totals		\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
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Expense Grand Totals:

\$1,042,490.47	\$1,058,603.71	\$1,092,619.00	\$1,256,204.00	\$163,585.00	15%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

The maintenance department strives to fulfill our responsibilities as efficiently and effectively as possible in a timely and courteous manner.

Mandated Services:

The maintenance department is required by the State, Federal, and local governments to maintain all life and safety inspections and permits such as: Boilers, hot water heaters, pressure vessels, fire alarms, fire sprinklers, geothermal wells, backflow devices, elevator maintenance and testing, hazardous material storage, bulb and ballast hazardous waste disposal, refrigerant disposal, and snow removal from sidewalks.

“Self imposed” services performed by the maintenance department include but are not limited to: Janitorial services, heating/air conditioning, landscaping, moving, building various items, plowing snow in the driveways, parking lots and the bike path, helping to maintain various buildings that are not under the space rent program

Department Overview:

The maintenance department is responsible for keeping all buildings and County owned property that are part of the space rent program (in excess of 300,000 square feet) well maintained for the general public and County employees. The department also pays all of the utility costs for those buildings in the space rent program.

Successes and Challenges:

We are in the process of replacing the alarm system at the Government Center. All other capital improvement projects have been put on hold, by direction of the BOCC. We are attempting to move the OSU Extension out to Washburn Way and relocating the Health Department into the Extension building on Vandenberg Road.

We are in the process of rebuilding the Mental Health facility on Vandenberg Road, due to fire damage incurred.

The challenges that this department faces is continually taking on more square footage without any additional FTE's. Since 1997 this department has taken on approximately 140,000 additional square footage of buildings that were in spaces mostly rented before (Government Center, Courthouse, Community Corrections, Juvenile addition, Library addition, Sheriff Office) and have reduced our FTE's by 1.5, any additional buildings that would be added to the space rent program would require the department to add an additional FTE (electrician). If the maintenance department were to add the duties required for maintaining the road shops, outlying libraries, and access center our expenditures would increase and would require more man hours.

Budget Overview:

The maintenance department’s major source of revenue is from the space rent program, which is based on the square footage of each building and departments within the buildings. Additional funds required to maintain all of the buildings come from the general fund.

The department expenditures vary from year to year depending on utility costs and unknown circumstances. We cannot predict the weather or rising costs of fuel, utilities or products. Nor can we predict when we may have a failure in equipment. All of the previous stated items influence the expenditures in this budget.

Significant Changes:

Space Rent 2012-13 Significant Changes

Utilities increases

Electricity	6%
Gas	1.1%
Water/Sewer	6.4%
Geothermal	8.9%
Garbage	0% (as of now, if BOCC allows them an increase this will change)
Janitorial Services	2% (estimated, contract is up in November 2012)

As usual, these are always based on past and projected usage

Opening the new capital projects reserve fund (440)

This changes our line items in the budget. We had to increase our 439 account line items to reflect this change for our smaller projects, as we need to have a project over \$10,000 to use the 440 fund.

Major changes

- Relocating the OSU Extension office and Health department
- Remodeling of the new Mental Health building (fire damage)
- Relocating Emergency Services to Summers Lane

Key issues:

A major issue for the maintenance department is the lack of a dedicated reserve for future building and equipment upgrades or replacement (similar to the road fund or computer replacement reserves).

The County owns properties on Summers Lane (90 years old) and an abandoned building on Washburn Way. These buildings need to be taken care of at some point as they are more of a liability than an asset.

The Health department is 100 years old and in need of major remodeling (HVAC, seismic, plumbing, roofing).

The above issues would be partially resolved if the 440 account is funded, dedicated strictly to building improvements, as well as moving the Health Department and taking care of the Summers Lane and Washburn Way facilities.

Any of the following projects that the Budget Committee chooses to proceed with and approve. These projects will all be over \$10,000 and come out of the new 440 account. The smaller projects will come out of our 439 account and are reflected in our regular maintenance proposed budget.

Relocate Health department	80,000
Juvenile asbestos floor removal	30,000
Library front sidewalk and stair replacement	25,000
Health Department sidewalk replacement *	20,000
Health Department carpet replacement *	18,000
Health Department stair treads *	12,000
OSU Extension sidewalk replacement	10,200
Jail lighting retrofit	65,000

* Would not need to happen if Health Department is relocated and the property is sold. We will still need to improve the sidewalks if we retain ownership

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Klamath County, Oregon
2012-2013 Budget Financial Presentation
585 Maintenance

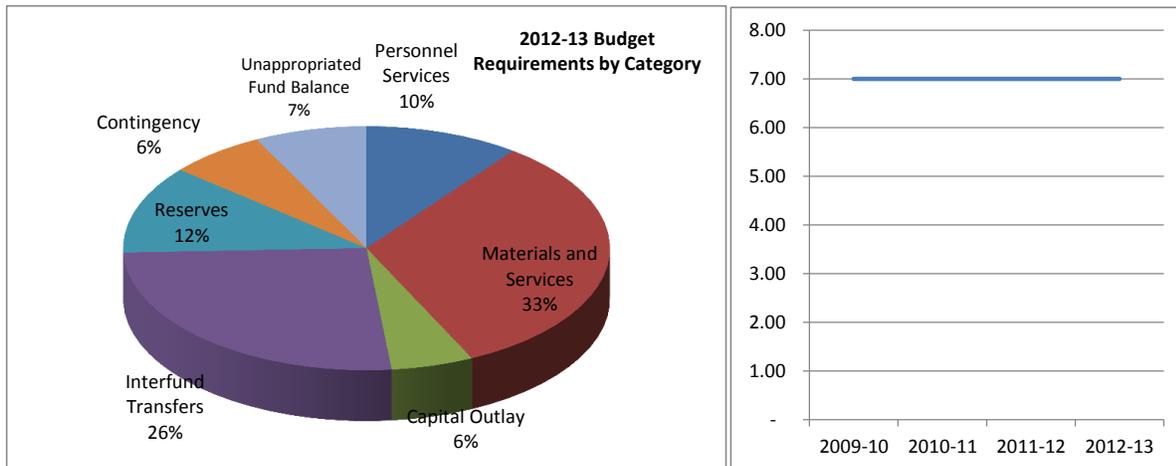
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	420,982	422,016	431,318	441,091
Materials and Services	996,928	962,629	1,409,320	1,396,554
Capital Outlay	107,481	56,944	1,100,071	234,220
Interfund Transfers	54,744	17,321	19,506	1,117,221
Subtotal Current Expenditures	1,580,135	1,458,910	2,960,215	3,189,086
Reserves	-		343,188	500,000
Contingency	-		20,000	276,500
Unappropriated Fund Balance	1,116,488	1,443,009	-	319,780
Subtotal Noncurrent Expenditures	1,116,488	1,443,009	363,188	1,096,280
Total Requirements by Budgetary Category	2,696,623	2,901,919	3,323,403	4,285,366

<u>Requirements by Fund</u>				
Space Rent (439)	2,669,646	2,882,836	2,504,253	3,162,216
Mental Health Building Reserve (9332)	26,977	19,083	19,150	19,150
Capital Projects Reserve (440)	-	-	800,000	1,104,000
Total Requirements by Fund	2,696,623	2,901,919	3,323,403	4,285,366

<u>Resources by Budgetary Category</u>				
Charges for Services	1,864,341	1,766,462	2,663,065	1,862,216
Fines and Forfeitures	-	1,798	-	-
Investment Earnings	15,981	11,934	150	150
Interfund Transfers	-	-	-	1,104,000
Property Sales	750		-	-
Miscellaneous	41,350	5,237	-	-
Beginning Fund Balance	774,202	1,116,488	660,188	1,319,000
Total Resources by Budgetary Category	2,696,623	2,901,919	3,323,403	4,285,366

Full-Time Employee Equivalents	7.00	7.00	7.00	7.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Maintenance	3,162,216	441,091	7.00
Mental Health Bldg Reserve	19,150	-	
Capital Projects Reserve	1,104,000	-	-
Total Mandates	4,285,366	441,091	7.00



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	OT	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Maintenance	Accounting Specialist	43958561555	1.00	LH14	7.00	300.00	833.33	40,070.93	921.63	2,484.40	581.03	921.63	37.44	8,100.00	21.00	20.40	4,407.80	57,566.27
Maintenance	Director of Maintenance	43958563015	1.00	DF11	7.00			70,584.00	1,623.43	4,376.21	1,023.47	1,623.43	37.44	8,100.00	86.04	20.40	7,764.24	95,238.66
Maintenance	Maintenance Leadworker	43958563030	1.00	LH16	7.00	300.00	833.33	44,901.94	1,032.74	2,783.92	651.08	1,032.74	37.44	8,100.00	21.00	20.40	4,939.21	63,520.48
Maintenance	Maintenance Technician II	43958563350	1.00	LH10	7.00		833.33	33,527.19	771.13	2,078.69	486.14	771.13	37.44	8,100.00	21.00	20.40	3,687.99	49,501.10
Maintenance	Maintenance Technician II	43958563350	1.00	LH10	7.00	300.00	833.33	33,186.13	763.28	2,057.54	481.20	763.28	37.44	8,100.00	21.00	20.40	3,650.47	49,080.75
Maintenance	Maintenance Technician II	43958563350	1.00	LH10	7.00	300.00	833.33	33,186.13	763.28	2,057.54	481.20	763.28	37.44	8,100.00	21.00	20.40	3,650.47	49,080.75
Maintenance	Maintenance/HVAC Tech.	43958563360	1.00	LH21	7.00	300.00	833.33	55,920.53	1,286.17	3,467.07	810.85	1,286.17	37.44	8,100.00	21.00	20.40	6,151.26	77,100.90
			7.00			1,500.00	5,000.00	311,376.86	7,161.67	19,305.37	4,514.96	7,161.67	262.08	56,700.00	212.04	142.80	34,251.46	441,088.90

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	439	Space Rent					
Revenue							
Department	585	Maintenance					
<u>Charges for Service</u>							
36070	Rent	\$4,679.38	\$4,233.00	\$2,100.00	\$0.00	(\$2,100.00)	-100%
36710	Space Rent Charges	\$1,859,661.36	\$1,762,229.00	\$1,860,965.00	\$1,862,216.00	\$1,251.00	0%
<u>Total: Charges for Service</u>		\$1,864,340.74	\$1,766,462.00	\$1,863,065.00	\$1,862,216.00	(\$849.00)	0%
<u>Fines and Forfeitures</u>							
34421	Work Reimbursement	\$0.00	\$1,797.64	\$0.00	\$0.00	\$0.00	
<u>Total: Fines and Forfeitures</u>		\$0.00	\$1,797.64	\$0.00	\$0.00	\$0.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$15,589.00	\$11,742.22	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$15,589.00	\$11,742.22	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36100	Miscellaneous	\$41,349.74	\$5,237.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$41,349.74	\$5,237.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36220	Trans - Corner Restoratio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36225	Trans - Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36230	Trans - CCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36240	Trans - Health Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36250	Trans - MH Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36261	Trans - Veterans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36270	Trans - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36280	Trans - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36290	Trans - Marine Law Enf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36291	Trans - Search and Rescue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36330	Trans - General Non Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36440	Trans - Property WCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	439	Space Rent					
Department	585	Maintenance					
36450	Trans - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36455	Trans - Comm Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36570	Trans - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36650	Trans - Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36660	Trans - Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36670	Trans - Comm Corr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37460	Trans - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39022	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39026	Trans - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39029	Trans - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Sale of Capital Assets</u>							
36420	Sales - Property	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Sale of Capital Assets</u>		\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$815,294.90	\$1,179,337.00	\$641,188.00	\$1,300,000.00	\$658,812.00	103%
31002	GW Beginning Fund Balance Adjustment	(\$67,678.10)	(\$81,739.77)	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$747,616.80	\$1,097,597.23	\$641,188.00	\$1,300,000.00	\$658,812.00	103%
Department Total: Maintenance		\$2,669,646.28	\$2,882,836.09	\$2,504,253.00	\$3,162,216.00	\$657,963.00	26%
Revenue Totals		\$2,669,646.28	\$2,882,836.09	\$2,504,253.00	\$3,162,216.00	\$657,963.00	26%
Expenses							
Department	585	Maintenance					
<u>Personnel Services</u>							
61555	Accounting Specialist	\$38,043.36	\$38,293.92	\$39,098.00	\$38,938.00	(\$160.00)	0%
63015	Director of Maintenance	\$68,784.03	\$69,132.00	\$70,584.00	\$70,584.00	\$0.00	0%
63030	Facility Maint Leadwrker	\$42,097.96	\$42,935.58	\$43,946.00	\$43,769.00	(\$177.00)	0%
63350	Maintenance Technician II	\$90,891.84	\$93,472.68	\$97,124.00	\$96,799.00	(\$325.00)	0%
63360	Maint/HVAC Tech	\$53,287.44	\$53,849.81	\$54,980.00	\$54,787.00	(\$193.00)	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	439	Space Rent					
Department	585	Maintenance					
63900	Overtime	\$1,042.87	\$1,762.93	\$5,000.00	\$5,000.00	\$0.00	0%
63930	FICA	\$21,764.45	\$21,158.87	\$23,886.00	\$23,820.00	(\$66.00)	0%
63940	Workmans Compensation Tax	\$0.00	\$131.39	\$205.00	\$263.00	\$58.00	28%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$7,162.00	\$7,162.00	
63949	Oregon Premium Tax	\$354.22	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$53,340.00	\$56,700.00	\$56,700.00	\$56,700.00	\$0.00	0%
63951	Life Insurance	\$248.04	\$248.04	\$248.00	\$212.00	(\$36.00)	-15%
63952	Short Term Disability	\$142.80	\$142.80	\$143.00	\$143.00	\$0.00	0%
63960	Retirement - General	\$29,438.38	\$29,887.72	\$30,723.00	\$34,252.00	\$3,529.00	11%
63980	Unemployment Compensation	\$6,785.00	\$8,143.00	\$7,181.00	\$7,162.00	(\$19.00)	0%
63990	Cell Phone Allowance	\$700.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	\$2,121.13	(\$221.85)	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$5,917.23	(\$1,331.85)	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$5,933.31	\$5,988.24	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$90.00	\$222.89	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$420,982.06	\$422,016.17	\$431,318.00	\$441,091.00	\$9,773.00	2%
<u>Material and Services</u>							
44040	Staff Travel & Training	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
44060	Janitorial Supplies	\$28,581.15	\$29,560.89	\$40,500.00	\$27,500.00	(\$13,000.00)	-32%
44100	Supplies - Office	\$1,243.31	\$578.60	\$950.00	\$950.00	\$0.00	0%
44104	Miscellaneous	\$8,269.29	\$0.00	\$0.00	\$6,430.00	\$6,430.00	
44110	Supplies - Other	\$329.30	\$2,630.22	\$5,000.00	\$5,000.00	\$0.00	0%
44200	Dues / Fees	\$985.86	\$3,130.40	\$3,390.00	\$3,390.00	\$0.00	0%
44250	Vehicle Fuel	\$10,583.95	\$12,967.53	\$11,000.00	\$13,000.00	\$2,000.00	18%
44260	Vehicle Maintenance & Repair	\$4,443.50	\$4,954.18	\$5,200.00	\$5,200.00	\$0.00	0%
44262	Snow Removal & Equipment	\$3,140.43	\$6,918.96	\$10,000.00	\$10,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	439	Space Rent					
Department	585	Maintenance					
44263	Supplies Equipment Rent	\$2,957.94	\$910.45	\$6,500.00	\$6,500.00	\$0.00	0%
44264	Security/Alarms	\$9,468.00	\$8,015.43	\$14,660.00	\$19,660.00	\$5,000.00	34%
44265	Painting Supplies	\$2,845.84	\$2,156.16	\$6,500.00	\$6,500.00	\$0.00	0%
44266	Lock Repair / Replace	\$3,476.11	\$5,411.39	\$4,500.00	\$5,000.00	\$500.00	11%
44267	Elect Supplies / Repairs	\$25,893.46	\$20,331.39	\$23,000.00	\$25,000.00	\$2,000.00	9%
44268	Plumbing Repair	\$15,557.77	\$22,548.88	\$15,000.00	\$16,000.00	\$1,000.00	7%
44269	Heating / Air Repair	\$44,821.97	\$37,848.43	\$45,000.00	\$50,500.00	\$5,500.00	12%
44270	Bldg Maintenance & Repair	\$17,742.45	\$16,832.40	\$24,600.00	\$35,400.00	\$10,800.00	44%
44300	Equip Maintenance & Repair	\$3,086.38	\$1,653.31	\$4,000.00	\$4,000.00	\$0.00	0%
44310	Elevator Maintenance & Repair	\$22,473.91	\$24,954.86	\$26,970.00	\$28,200.00	\$1,230.00	5%
44320	Grounds Maintenance & Repair	\$9,220.05	\$7,839.93	\$10,000.00	\$31,300.00	\$21,300.00	213%
44530	Janitorial Services	\$192,642.56	\$179,123.38	\$219,555.00	\$219,555.00	\$0.00	0%
44600	Utilities - Gas	\$27,572.22	\$25,768.73	\$51,975.00	\$51,975.00	\$0.00	0%
44610	Utilities - Water / Sewer	\$115,985.08	\$80,430.12	\$230,700.00	\$195,800.00	(\$34,900.00)	-15%
44620	Utilities - Electricity	\$296,354.92	\$309,010.14	\$440,743.00	\$417,000.00	(\$23,743.00)	-5%
44630	Garbage Pickup	\$25,959.51	\$25,041.60	\$35,620.00	\$35,620.00	\$0.00	0%
44631	Solid Waste Dump	\$1,045.36	\$613.82	\$1,050.00	\$1,050.00	\$0.00	0%
44640	Telephone	\$2,430.11	\$2,934.78	\$4,700.00	\$4,700.00	\$0.00	0%
44670	Equipment	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	
44700	Postage	\$8.39	\$31.18	\$250.00	\$250.00	\$0.00	0%
45480	Utilities - Geothermal	\$50,867.79	\$69,576.50	\$86,940.00	\$86,940.00	\$0.00	0%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$2,655.00	\$2,655.00	
99760	Insurance/Liability	\$3,468.00	\$3,468.00	\$3,468.00	\$4,324.00	\$856.00	25%
99765	Insurance/Workmans Compensation	\$8,394.00	\$8,394.00	\$8,394.00	\$0.00	(\$8,394.00)	-100%
99770	Internal Services	\$48,795.00	\$48,795.00	\$48,795.00	\$48,795.00	\$0.00	0%
99782	EMail Account Charge	\$198.00	\$198.00	\$210.00	\$210.00	\$0.00	0%
<u>Total: Material and Services</u>		\$988,841.61	\$962,628.66	\$1,390,170.00	\$1,377,404.00	(\$12,766.00)	-1%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	439	Space Rent					
Department	585	Maintenance					
<u>Capital Outlay</u>							
88170	Facilities Improvement	\$101,631.38	\$56,943.83	\$296,071.00	\$0.00	(\$296,071.00)	-100%
88360	Equipment	\$5,850.00	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)	-100%
89000	GW Capitalized Costs	(\$23,878.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$7,778.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$7,778.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$23,878.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$107,481.38	\$56,943.83	\$300,071.00	\$0.00	(\$300,071.00)	-100%
<u>Interfund Transfers</u>							
99060	Trans - Capital Projects	\$0.00	\$0.00	\$0.00	\$1,104,000.00	\$1,104,000.00	
99460	Trans - Equip Rent & Revolving	\$38,994.00	\$0.00	\$2,321.00	\$2,321.00	\$0.00	0%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$1,800.00	\$900.00	(\$900.00)	-50%
99783	Trans - Phones	\$0.00	\$71.00	\$385.00	\$0.00	(\$385.00)	-100%
99830	Trans - Vehicle Reserve	\$15,750.00	\$15,000.00	\$15,000.00	\$10,000.00	(\$5,000.00)	-33%
<u>Total: Interfund Transfers</u>		\$54,744.00	\$17,321.00	\$19,506.00	\$1,117,221.00	\$1,097,715.00	5,628%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$20,000.00	\$26,500.00	\$6,500.00	33%
99811	Reserve Capital Outlay	\$0.00	\$0.00	\$343,188.00	\$0.00	(\$343,188.00)	-100%
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	
99981	Unappropriated Fund Balance	\$1,179,337.00	\$1,510,323.63	\$0.00	\$0.00	\$0.00	
99990	GW Unappropriated Fund Balance Adjustment	(\$81,739.77)	(\$86,397.20)	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$1,097,597.23	\$1,423,926.43	\$363,188.00	\$226,500.00	(\$136,688.00)	-38%
Department Total: Maintenance		\$2,669,646.28	\$2,882,836.09	\$2,504,253.00	\$3,162,216.00	\$657,963.00	26%
Revenue Totals:		\$2,669,646.28	\$2,882,836.09	\$2,504,253.00	\$3,162,216.00	\$657,963.00	26%
Expense Totals		\$2,669,646.28	\$2,882,836.09	\$2,504,253.00	\$3,162,216.00	\$657,963.00	26%
Fund Total: Space Rent		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	440	Capital Projects Reserve					
Revenue							
Department	000	Non-Departmental					
<u>Charges for Service</u>							
36120	Settlements - Insurance	\$0.00	\$0.00	\$800,000.00	\$0.00	(\$800,000.00)	-100%
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$800,000.00	\$0.00	(\$800,000.00)	-100%
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36080	Trans - Space Rent	\$0.00	\$0.00	\$0.00	\$1,104,000.00	\$1,104,000.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$1,104,000.00	\$1,104,000.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Non-Departmental		\$0.00	\$0.00	\$800,000.00	\$1,104,000.00	\$304,000.00	38%
Revenue Totals		\$0.00	\$0.00	\$800,000.00	\$1,104,000.00	\$304,000.00	38%
Expenses							
Department	000	Non-Departmental					
<u>Capital Outlay</u>							
88140	Grounds Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88170	Facilities Improvement	\$0.00	\$0.00	\$0.00	\$234,220.00	\$234,220.00	
88340	Bldg Improvement	\$0.00	\$0.00	\$800,000.00	\$0.00	(\$800,000.00)	-100%
88360	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$800,000.00	\$234,220.00	(\$565,780.00)	-71%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	
99811	Reserve Capital Outlay	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$319,780.00	\$319,780.00	
<u>Total: Contingencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$869,780.00	\$869,780.00	+++
Department Total: Non-Departmental		\$0.00	\$0.00	\$800,000.00	\$1,104,000.00	\$304,000.00	38%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Revenue Totals:		\$0.00	\$0.00	\$800,000.00	\$1,104,000.00	\$304,000.00	38%
Expense Totals		\$0.00	\$0.00	\$800,000.00	\$1,104,000.00	\$304,000.00	38%
Fund Total: Capital Projects Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9332	MH Building Reserve - KADA					
Revenue							
Department	585	Maintenance					
<u>Charges for Service</u>							
32200	Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
33000	Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$392.31	\$191.95	\$150.00	\$150.00	\$0.00	0%
<u>Total: Interest</u>		\$392.31	\$191.95	\$150.00	\$150.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$26,584.90	\$18,890.55	\$19,000.00	\$19,000.00	\$0.00	0%
<u>Total: Fund Balances</u>		\$26,584.90	\$18,890.55	\$19,000.00	\$19,000.00	\$0.00	0%
Department Total: Maintenance		\$26,977.21	\$19,082.50	\$19,150.00	\$19,150.00	\$0.00	0%
Revenue Totals		\$26,977.21	\$19,082.50	\$19,150.00	\$19,150.00	\$0.00	0%
Expenses							
Department	585	Maintenance					
<u>Material and Services</u>							
44060	Janitorial Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44126	Maintenance Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44263	Supplies Equipment Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44264	Security/Alarms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44265	Painting Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44266	Lock Repair / Replace	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44267	Elect Supplies / Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44268	Plumbing Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44269	Heating / Air Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44270	Bldg Maintenance & Repair	\$8,086.66	\$0.00	\$19,150.00	\$19,150.00	\$0.00	0%
44276	Building Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44315	Disposal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9332	MH Building Reserve - KADA					
Department	585	Maintenance					
44320	Grounds Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44340	Contract Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44600	Utilities - Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44610	Utilities - Water / Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44620	Utilities - Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44631	Solid Waste Dump	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44830	Maintenance Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Material and Services</u>		\$8,086.66	\$0.00	\$19,150.00	\$19,150.00	\$0.00	0%
<u>Capital Outlay</u>							
88141	Abatement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88170	Facilities Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88340	Bldg Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99981	Unappropriated Fund Balance	\$18,890.55	\$19,082.50	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$18,890.55	\$19,082.50	\$0.00	\$0.00	\$0.00	+++
Department Total: Maintenance		\$26,977.21	\$19,082.50	\$19,150.00	\$19,150.00	\$0.00	0%
Revenue Totals:		\$26,977.21	\$19,082.50	\$19,150.00	\$19,150.00	\$0.00	0%
Expense Totals		\$26,977.21	\$19,082.50	\$19,150.00	\$19,150.00	\$0.00	0%
Fund Total: MH Building Reserve - KADA		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,696,623.49	\$2,901,918.59	\$3,323,403.00	\$4,285,366.00	\$961,963.00	29%
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Expense Grand Totals:

\$2,696,623.49	\$2,901,918.59	\$3,323,403.00	\$4,285,366.00	\$961,963.00	29%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Klamath County, Oregon
2012-2013 Budget Financial Presentation
150 Internal Services Fund

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,656,982	1,583,850	1,717,761	1,910,028
Materials and Services	1,153,610	910,797	1,086,401	1,121,155
Capital Outlay	139,595	18,243	12,500	-
Debt Service	5,869	1,791	53,795	53,795
Interfund Transfers	2,555,059	2,397,703	2,564,196	2,576,306
Subtotal Current Expenditures	5,511,115	4,912,383	5,434,653	5,661,284
Contingency	-		223,272	265,954
Unappropriated Fund Balance	(55,424)	183,150	-	-
Subtotal Noncurrent Expenditures	(55,424)	183,150	223,272	265,954
Total Requirements by Budgetary Category	5,455,691	5,095,534	5,657,925	5,927,238

<u>Requirements by Fund</u>				
Internal Services (150)	5,455,691	5,095,534	5,657,925	5,927,238
Total Requirements by Fund	5,455,691	5,095,534	5,657,925	5,927,238

<u>Resources by Budgetary Category</u>				
Intergovernmental	89,308	86,889	134,359	129,273
Charges for Services	2,969,329	2,913,418	3,052,913	3,234,795
Investment Earnings	4,132	5,480	100	100
Interfund Transfers	2,299,451	2,133,827	2,328,570	2,363,070
Miscellaneous	20,782	11,345	200	-
Beginning Fund Balance	72,688	(55,424)	141,783	200,000
Total Resources by Budgetary Category	5,455,691	5,095,534	5,657,925	5,927,238

Full-Time Employee Equivalents	23.80	22.45	23.45	24.09
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Material and Services	136,860	-	-
General Administration	203,994	126,979	2.00
Human Resources	475,384	304,319	4.25
County Counsel	277,244	213,738	2.00
Finance	768,542	380,942	5.25
Information Technology	1,256,204	884,050	10.59
Commissioners	157,034	-	-
Risk Management	22,952	-	-
Intrafund Transfers	2,363,070	-	-
Contingency	265,954	-	-
Total Mandates	5,927,238	1,910,028	24.09

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Klamath County, Oregon
2012-2013 Budget Financial Presentation
000 Internal Services Non-Dept

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	317,892	57,166	126,000	136,860
Interfund Transfers	2,519,986	2,362,630	2,525,604	2,543,056
Subtotal Current Expenditures	2,837,878	2,419,796	2,651,604	2,679,916
Contingency	-	-	223,272	265,954
Unappropriated Fund Balance	(55,424)	183,150	-	-
Subtotal Noncurrent Expenditures	(55,424)	183,150	223,272	265,954
Total Requirements by Budgetary Category	2,782,454	2,602,946	2,874,876	2,945,870

<u>Requirements by Fund</u>				
Internal Service (150)	2,782,454	2,602,946	2,874,876	2,945,870
Total Requirements by Fund	2,782,454	2,602,946	2,874,876	2,945,870

<u>Resources by Budgetary Category</u>				
Charges for Services	2,691,727	2,652,890	2,732,993	2,745,770
Investment Earnings	4,132	5,480	100	100
Miscellaneous	13,907	-	-	-
Beginning Fund Balance	72,688	(55,424)	141,783	200,000
Total Resources by Budgetary Category	2,782,454	2,602,946	2,874,876	2,945,870

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Materials and Services	136,860	-	-
Commissioners	157,034	-	-
General Administration	202,369	-	-
Human Resources	492,336	-	-
County Counsel	277,244	-	-
Finance	473,042	-	-
Information Technology	941,031	-	-
Contingency	265,954	-	-
Total Mandates	2,945,870	-	-

Materials and Services Costs cover the cost of the annual audit for the County and email services.

Mandated Services listed that are transfers to other departments that are used to support the County in general.

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Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	000	Non-Departmental					
<u>Licenses, Fees and Permits</u>							
36262	Fees - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Charges for Service</u>							
33022	Reimb - KLCAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36700	Internal Service Charges	\$2,600,346.00	\$2,565,486.00	\$2,645,158.00	\$2,662,610.00	\$17,452.00	1%
36720	Email Charges	\$91,381.00	\$87,404.00	\$87,835.00	\$83,160.00	(\$4,675.00)	-5%
<u>Total: Charges for Service</u>		\$2,691,727.00	\$2,652,890.00	\$2,732,993.00	\$2,745,770.00	\$12,777.00	0%
<u>Interest</u>							
39150	Investments - Interest On	\$4,131.53	\$5,479.75	\$100.00	\$100.00	\$0.00	0%
<u>Total: Interest</u>		\$4,131.53	\$5,479.75	\$100.00	\$100.00	\$0.00	0%
<u>Other</u>							
36100	Miscellaneous	\$13,907.33	\$0.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$13,907.33	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36080	Trans - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36190	Trans - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36200	Trans - Road Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36209	Trans - Tourism	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36220	Trans - Corner Restoratio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36225	Trans - Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36230	Trans - CCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36235	Trans - Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36240	Trans - Health Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36250	Trans - MH Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	000	Non-Departmental					
36260	Trans - Fair Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36261	Trans - Veterans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36270	Trans - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36280	Trans - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36440	Trans - Property WCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36570	Trans - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36650	Trans - Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36670	Trans - Comm Corr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36770	Trans - Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37460	Trans - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37463	Trans - Domestic Violence	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37464	Trans - Marine Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37465	Trans - Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39021	Trans - Museum Complex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39022	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39029	Trans - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Sale of Capital Assets</u>							
36420	Sales - Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Sale of Capital Assets</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$150,797.89	\$58,040.08	\$141,783.00	\$200,000.00	\$58,217.00	41%
31002	GW Beginning Fund Balance Adjustment	(\$78,109.54)	(\$113,464.14)	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$72,688.35	(\$55,424.06)	\$141,783.00	\$200,000.00	\$58,217.00	41%
Sub Department Total: Non-Departmental		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Department Total: Internal Service		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Revenue Totals		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Expenses							
Department	151	Internal Service					
Sub Department	000	Non-Departmental					
<u>Material and Services</u>							
44090	Operating Expenses	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
44104	Miscellaneous	\$193,439.72	\$0.00	\$0.00	\$0.00	\$0.00	
44440	Audit Fees	\$40,395.00	\$15,602.00	\$30,000.00	\$50,000.00	\$20,000.00	67%
44640	Telephone	\$6,038.07	\$7,059.32	\$7,000.00	\$700.00	(\$6,300.00)	-90%
44646	E Mail Services	\$78,019.45	\$34,504.33	\$86,000.00	\$83,160.00	(\$2,840.00)	-3%
45021	Interest Expense	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
	<u>Total: Material and Services</u>	\$317,892.24	\$57,165.65	\$126,000.00	\$136,860.00	\$10,860.00	9%
<u>Interfund Transfers</u>							
99010	Trans - Commissioners	\$157,034.00	\$165,303.00	\$163,034.00	\$157,034.00	(\$6,000.00)	-4%
99019	Trans - Tax Collector	\$0.00	\$34,000.00	\$34,000.00	\$0.00	(\$34,000.00)	-100%
99020	Trans - Information Technology	\$923,689.88	\$935,702.06	\$938,140.00	\$849,779.00	(\$88,361.00)	-9%
99021	Trans - GIS	\$0.00	\$0.00	\$0.00	\$91,252.00	\$91,252.00	
99190	Trans - County Counsel	\$309,783.54	\$266,565.59	\$300,196.00	\$277,244.00	(\$22,952.00)	-8%
99301	Trans - Finance	\$521,224.47	\$313,164.02	\$424,481.00	\$473,042.00	\$48,561.00	11%
99310	Trans - Treasurer	\$63,500.00	\$29,500.00	\$0.00	\$0.00	\$0.00	
99460	Trans - Equip Rent & Revolving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99480	Trans - Personnel	\$354,142.51	\$422,809.78	\$469,384.00	\$469,384.00	\$0.00	0%
99485	Trans - Risk Management	\$0.00	\$0.00	\$0.00	\$22,952.00	\$22,952.00	
99840	Trans - General Admin	\$190,611.63	\$195,585.42	\$196,369.00	\$202,369.00	\$6,000.00	3%
	<u>Total: Interfund Transfers</u>	\$2,519,986.03	\$2,362,629.87	\$2,525,604.00	\$2,543,056.00	\$17,452.00	1%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$223,272.00	\$265,954.00	\$42,682.00	19%
99981	Unappropriated Fund Balance	\$58,040.08	\$317,688.25	\$0.00	\$0.00	\$0.00	
99990	GW Unappropriated Fund Balance Adjustment	(\$113,464.14)	(\$134,538.08)	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	000	Non-Departmental					
<u>Total: Contingencies and Reserves</u>		(\$55,424.06)	\$183,150.17	\$223,272.00	\$265,954.00	\$42,682.00	19%
Sub Department Total: Non-Departmental		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Department Total: Internal Service		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Revenue Totals:		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Expense Totals		\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
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Expense Grand Totals:

\$2,782,454.21	\$2,602,945.69	\$2,874,876.00	\$2,945,870.00	\$70,994.00	2%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Klamath County, Oregon
 2012-2013 Budget Financial Presentation
 151 External Services

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services				1,257,128
Subtotal Current Expenditures	-	-	-	1,257,128
Total Requirements by Budgetary Category	-	-	-	1,257,128
<u>Requirements by Fund</u>				
External Services Library Service Dist (151)	-	-	-	1,257,128
Total Requirements by Fund	-	-	-	1,257,128
<u>Resources by Budgetary Category</u>				
Charges for Services				1,257,128
Total Resources by Budgetary Category	-	-	-	1,257,128

Full-Time Employee Equivalents	36.72
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Library Service District	1,257,128	1,257,128	36.72
	1,257,128	1,257,128	36.72

This fund is used to account for personnel costs associated with county employees providing services directly to component units of Klamath County (Klamath County Library Service District).

Klamath County has entered into an intergovernmental agreement with the Klamath County Library Service District to provide personnel services for services provided at the various library locations. All employees are employees of Klamath County and are participants in all related programs and benefits. The Klamath County Library Service District will reimburse Klamath County for the costs incurred in providing the services.

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Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Library	Management Assistant	15171160575	1.00	UH23	3.00		47,022.96	1,081.53	2,915.42	681.83	1,081.53	37.44	8,100.00	21.00	20.40	5,172.53	66,134.64
Library	Library Director	15171161300	1.00	DF13	7.00		77,820.00	1,789.86	4,824.84	1,128.39	1,789.86	37.44	8,100.00	86.04	20.40	8,560.20	104,157.03
Library	Supervising Librarian (O/R/C)	15171161322	1.00	UF25	5.00		55,628.63	1,279.46	3,448.98	806.62	1,279.46	37.44	8,100.00	21.00	20.40	6,119.15	76,741.13
Library	Supervising Librarian (B/Y/T)	15171161322	1.00	UF25	4.00		53,026.89	1,219.62	3,287.67	768.89	1,219.62	37.44	8,100.00	21.00	20.40	5,832.96	73,534.48
Library	Library Dept. Supervisor (Tech)	15171161323	1.00	UF22	6.00		54,390.72	1,250.99	3,372.22	788.67	1,250.99	37.44	8,100.00	21.00	20.40	5,982.98	75,215.40
Library	Library Dept. Supervisor (Youth)	15171161323	1.00	UF22	4.00		45,654.92	1,050.06	2,830.61	662.00	1,050.06	37.44	8,100.00	21.00	20.40	5,022.04	64,448.53
Library	Library Dept. Supervisor (Circ)	15171161323	1.00	UF22	4.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA III - FT (Courier/Supplies)	15171161330	1.00	LH08	4.00		26,037.60	598.86	1,614.33	377.55	598.86	37.44	8,100.00	21.00	20.40	2,864.14	40,270.18
Library	LA III - FT (Circulation)	15171161330	1.00	LH08	3.00		25,084.80	576.95	1,555.26	363.73	576.95	37.44	8,100.00	21.00	20.40	2,759.33	39,095.86
Library	LA III - FT (Outreach Services)	15171161330	1.00	LH08	2.00		24,835.20	571.21	1,539.78	360.11	571.21	37.44	8,100.00	21.00	20.40	2,731.87	38,788.22
Library	LA III - P/T (Technical Service)	15171161330	0.48	UH10	1.00		11,072.26	254.66	686.48	160.55	254.66	17.97	-	-	-	-	12,446.58
Library	LA III - FT (Technical Services)	15171161330	1.00	LH08	7.00		29,078.40	668.80	1,802.86	421.64	668.80	37.44	8,100.00	21.00	20.40	3,198.62	44,017.97
Library	LA III - FT (Youth Services)	15171161330	1.00	LH08	7.00		29,078.40	668.80	1,802.86	421.64	668.80	37.44	8,100.00	21.00	20.40	3,198.62	44,017.97
Library	LA III - FT (Technical Services)	15171161330	1.00	LH08	7.00		29,078.40	668.80	1,802.86	421.64	668.80	37.44	8,100.00	21.00	20.40	3,198.62	44,017.97
Library	LA III - FT (Reference/P.R.)	15171161330	1.00	LH08	7.00		29,078.40	668.80	1,802.86	421.64	668.80	37.44	8,100.00	21.00	20.40	3,198.62	44,017.97
Library	LA III - FT (Reference/Branches)	15171161330	1.00	LH08	5.00		26,915.20	619.05	1,668.74	390.27	619.05	37.44	8,100.00	21.00	20.40	2,960.67	41,351.82
Library	LA III - P/T (Reference)	15171161330	0.48	UH10	1.00		11,072.26	254.66	686.48	160.55	254.66	17.97	-	-	-	-	12,446.58
Library	LA III - PT/Sub (Law)	15171161330	0.48	UH10	1.00		11,072.26	254.66	686.48	160.55	254.66	17.97	-	-	-	-	12,446.58
Library	LA III - P/T (Reference)	15171161330	0.48	UH10	1.00		11,072.26	254.66	686.48	160.55	254.66	17.97	-	-	-	-	12,446.58
Library	LA II - P/T (Technical Services)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LAII - P/T (Technical Services)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LAII - PT (Bly)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA III - P/T (Circulation)	15171161340	0.48	UH10	1.00		11,072.26	254.66	686.48	160.55	254.66	17.97	-	-	-	-	12,446.58
Library	LA II - P/T (Bonanza)	15171161340	0.48	UH06	3.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - FT (Bonanza & S. Suburb)	15171161340	1.00	LH06	5.00		24,680.16	567.64	1,530.17	357.86	567.64	37.44	8,100.00	21.00	20.40	2,714.82	38,597.14
Library	LA II - P/T (Sprague River)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Chiloquin)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Youth Services)	15171161340	0.48	UH06	2.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Chiloquin)	15171161340	0.48	UH06	3.00		9,944.06	228.71	616.53	144.19	228.71	17.97	-	-	-	-	11,180.18
Library	LA II - FT (Malin/Merrill)	15171161340	1.00	LH06	5.00		24,432.00	561.94	1,514.78	354.26	561.94	37.44	8,100.00	21.00	20.40	2,687.52	38,291.28
Library	LA II - P/T (Bly)	15171161340	0.48	UH06	5.00		10,732.80	246.85	665.43	155.63	246.85	17.97	-	-	-	-	12,065.54
Library	LA II - P/T (Chemult)	15171161340	0.48	UH06	3.00		9,944.06	228.71	616.53	144.19	228.71	17.97	-	-	-	-	11,180.18
Library	LA II - Sub (Chemult/Gilchrist)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Malin)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Keno)	15171161340	0.48	UH06	3.00		9,944.06	228.71	616.53	144.19	228.71	17.97	-	-	-	-	11,180.18
Library	LA II - P/T (Merrill)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA III - FT (Youth Services)	15171161340	1.00	LH08	4.00		26,005.60	598.13	1,612.35	377.08	598.13	37.44	8,100.00	21.00	20.40	2,860.62	40,230.74
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	2.00		9,634.56	221.59	597.34	139.70	221.59	17.97	-	-	-	-	10,832.76
Library	LA II - P/T (Bonanza)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Sprague River)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Gilchrist)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - PT/Sub (Sprague River)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - PT/Sub (Merrill)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (Chiloquin)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	LA II - P/T (S. Suburbs)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Outreach Services)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Technical Services)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Circulation)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - P/T (Youth Services)	15171161340	0.48	UH06	1.00		9,355.01	215.17	580.01	135.65	215.17	17.97	-	-	-	-	10,518.97
Library	LA II - Sub (Chemult/Gilchrist)	15171161340	0.48	UH06	1.00		-	-	-	-	-	-	-	-	-	-	-
Library	Temporary Help	15171163930	0.48				30,000.00	690.00	1,860.00	435.00	690.00	-	-	-	-	-	33,675.00
			36.72			-	934,035.68	21,482.82	57,910.21	13,543.52	21,482.82	1,139.67	137,700.00	422.04	346.80	69,063.31	1,257,126.87

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Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	151	Exteneral Services					
Revenue							
Department	711	Library Service District					
<u>Charges for Service</u>							
34120	Fees - Library Personnel Fee	\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Library Service District		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
Expenses							
Department	711	Library Service District					
<u>Personnel Services</u>							
60575	Management Assistant	\$0.00	\$0.00	\$0.00	\$47,023.00	\$47,023.00	
61300	Library Director	\$0.00	\$0.00	\$0.00	\$77,820.00	\$77,820.00	
61322	Supervising Librarian	\$0.00	\$0.00	\$0.00	\$108,656.00	\$108,656.00	
61323	Librarian - Specialist	\$0.00	\$0.00	\$0.00	\$100,046.00	\$100,046.00	
61324	Library Computer Support Tech	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61330	Library Assistant III	\$0.00	\$0.00	\$0.00	\$263,475.00	\$263,475.00	
61340	Library Assistant II	\$0.00	\$0.00	\$0.00	\$307,016.00	\$307,016.00	
63900	Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	
63930	FICA	\$0.00	\$0.00	\$0.00	\$71,454.00	\$71,454.00	
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$1,140.00	\$1,140.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$21,483.00	\$21,483.00	
63950	Medical Insurance	\$0.00	\$0.00	\$0.00	\$137,700.00	\$137,700.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	151	Exteneral Services					
Department	711	Library Service District					
63951	Life Insurance	\$0.00	\$0.00	\$0.00	\$422.00	\$422.00	
63952	Short Term Disability	\$0.00	\$0.00	\$0.00	\$347.00	\$347.00	
63960	Retirement - General	\$0.00	\$0.00	\$0.00	\$69,063.00	\$69,063.00	
63980	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$21,483.00	\$21,483.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65100	GW Sick Leave Accrual Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
<u>Contigencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Contigencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Library Service District		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
Revenue Totals:		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
Expense Totals		\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
Fund Total: Exteneral Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
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Expense Grand Totals:

\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	+++
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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