

Klamath County, Oregon
2013-2014 Budget Financial Presentation
100 General Fund

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Personnel Services | 9,273,546 | 9,368,281 | 10,236,213 | 8,232,711 |
| Materials and Services | 4,019,213 | 4,082,436 | 4,311,902 | 4,202,603 |
| Capital Outlay | 3,644 | 77,509 | - | - |
| Debt Service | 33,424 | 205,423 | - | - |
| Interfund Transfers | 11,273,974 | 10,920,807 | 10,098,298 | 9,294,499 |
| Subtotal Current Expenditures | 24,603,801 | 24,654,456 | 24,646,413 | 21,729,813 |
| Reserves | - | - | 1,800,000 | 1,800,000 |
| Contingency | - | - | 396,667 | 139,053 |
| Unappropriated Fund Balance | 1,474,602 | 2,014,709 | - | - |
| Subtotal Noncurrent Expenditures | 1,474,602 | 2,014,709 | 2,196,667 | 1,939,053 |
| Total Requirements by Budgetary Category | 26,078,403 | 26,669,165 | 26,843,080 | 23,668,866 |

| | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Fund</u> | | | | |
| General Fund (100) | 26,078,404 | 26,669,165 | 26,843,080 | 23,668,866 |
| Total Requirements by Fund | 26,078,404 | 26,669,165 | 26,843,080 | 23,668,866 |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>Resources by Budgetary Category</u> | | | | |
| Taxes | 8,023,144 | 8,552,068 | 8,334,495 | 8,512,000 |
| Licenses and Permits | 768,421 | 919,666 | 744,805 | 843,773 |
| Intergovernmental | 4,206,398 | 4,071,315 | 3,039,260 | 1,512,694 |
| Charges for Services | 874,352 | 842,066 | 722,955 | 692,769 |
| Fines and Forfeitures | 328,926 | 273,088 | 261,182 | 236,708 |
| Investment Earnings | 6,629 | 10,695 | 6,000 | 6,500 |
| Interfund Transfers | 10,435,744 | 10,452,525 | 11,701,783 | 9,842,922 |
| Sale of Capital Assets | - | 11,936 | - | - |
| Miscellaneous | 159,321 | 61,204 | 32,600 | 21,500 |
| Beginning Fund Balance | 1,275,468 | 1,474,602 | 2,000,000 | 2,000,000 |
| Total Resources by Budgetary Category | 26,078,404 | 26,669,165 | 26,843,080 | 23,668,866 |

| | | | | |
|---------------------------------------|--------|--------|--------|--------|
| Full-Time Employee Equivalents | 145.99 | 133.46 | 140.09 | 106.82 |
|---------------------------------------|--------|--------|--------|--------|

| <u>Programs</u> | Total Cost | Personnel Services | FTE |
|------------------------|-------------------|---------------------------|---------------|
| Material and Services | 557,964 | - | - |
| Treasurer | 56,942 | 31,090 | 0.52 |
| Assessor | 1,025,615 | 662,704 | 10.00 |
| Tax Collector | 498,631 | 199,968 | 2.77 |
| Commissioners | 342,913 | 290,897 | 3.00 |
| Clerk | 670,082 | 343,658 | 5.00 |
| Justice Court | 186,708 | 112,081 | 1.50 |
| District Attorney | 986,923 | 796,113 | 11.00 |
| Sheriff | 6,604,402 | 4,880,548 | 57.62 |
| Juvenile | 1,205,439 | 663,932 | 10.15 |
| Emergency Management | 109,130 | 51,378 | 0.60 |
| OSU Extension | 207,147 | 93,407 | 1.70 |
| OSU Experiment Station | 74,998 | 50,004 | 1.96 |
| Watermaster | 80,936 | 56,931 | 1.00 |
| Intrafund Transfers | 9,121,983 | - | - |
| Contingency | 139,053 | - | - |
| Reserves | 1,800,000 | - | - |
| Total Mandates | 23,668,866 | 8,232,711 | 106.82 |

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|---------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| PT - Property Taxes | | | | | | | |
| 31100 | Property Taxes - Current | 7,499,576.70 | 7,782,390.42 | 8,043,950.00 | 8,084,000.00 | 40,050.00 | 0% |
| 31200 | Property Taxes - Prior | 455,325.94 | 738,936.18 | 255,545.00 | 400,000.00 | 144,455.00 | 57% |
| 36441 | Sales - Property Distribution | 68,210.61 | 30,345.80 | 35,000.00 | 28,000.00 | (7,000.00) | -20% |
| Account Classification Total: PT - Property Taxes | | \$8,023,113.25 | \$8,551,672.40 | \$8,334,495.00 | \$8,512,000.00 | \$177,505.00 | 2% |
| OT - Other Taxes | | | | | | | |
| 31400 | Tax Offsets | 30.95 | 395.22 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: OT - Other Taxes | | \$30.95 | \$395.22 | \$0.00 | \$0.00 | \$0.00 | 0% |
| LP - Licenses, Fees and Permits | | | | | | | |
| 32110 | Permits - Mobile Home | 15.00 | 0.00 | 0.00 | 100.00 | 100.00 | N/A |
| 32114 | Fees - Manufactured Homes | 19,825.00 | 17,975.00 | 15,500.00 | 15,500.00 | 0.00 | 0% |
| 32115 | Taxing Districts Apps & Changes | 900.00 | 400.00 | 2,000.00 | 1,000.00 | (1,000.00) | -50% |
| 32117 | Exempt/Spec Assmt Apps | 700.00 | 2,900.00 | 3,100.00 | 1,500.00 | (1,600.00) | -52% |
| 32118 | Fees-Personal Property | 0.00 | 200.00 | 1,000.00 | 500.00 | (500.00) | -50% |
| 32120 | Permits - Gun | 68,456.00 | 70,012.00 | 45,000.00 | 65,000.00 | 20,000.00 | 44% |
| 32140 | Licenses - Marriage | 11,400.00 | 10,625.00 | 10,000.00 | 10,500.00 | 500.00 | 5% |
| 32168 | Fees - Vacation | 0.00 | 632.00 | 0.00 | 0.00 | 0.00 | N/A |
| 32181 | Fees - Probation | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 | 0% |
| 32191 | Fees - Recording | 0.00 | 168.00 | 4,265.00 | 13,120.00 | 8,855.00 | 208% |
| 33320 | Licenses - Amusement | 3,471.72 | 26,411.17 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| 34030 | Fees - Sheriff | 70,602.36 | 72,867.70 | 68,000.00 | 70,000.00 | 2,000.00 | 3% |
| 34040 | Fees - Clerk General | 320,248.06 | 315,744.72 | 310,000.00 | 344,613.00 | 34,613.00 | 11% |
| 34041 | Recording Debit Holding | 3,101.50 | 1,819.75 | 0.00 | 0.00 | 0.00 | N/A |
| 34062 | Fees - Disqualification | 1,205.00 | 1,569.18 | 3,500.00 | 1,000.00 | (2,500.00) | -71% |
| 34231 | Fees - NSF Check | 1,837.00 | 1,672.00 | 2,840.00 | 2,340.00 | (500.00) | -18% |
| 35030 | Foreclosure - Lot Book Search | 0.00 | 0.00 | 7,500.00 | 12,000.00 | 4,500.00 | 60% |
| 35040 | Foreclosure - Proceedings | 0.00 | 0.00 | 3,000.00 | 37,500.00 | 34,500.00 | 1150% |
| 36262 | Fees - Surveyor | 2,830.25 | 2,830.50 | 3,000.00 | 3,000.00 | 0.00 | 0% |
| 36460 | Franchise Fees - SO Cable TV | 263,829.49 | 393,838.86 | 260,000.00 | 260,000.00 | 0.00 | 0% |
| Account Classification Total: LP - Licenses, Fees and Permits | | \$768,421.38 | \$919,665.88 | \$744,805.00 | \$843,773.00 | \$98,968.00 | 13% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| IG - Intergovernmental | | | | | | | |
| 33040 | City of Klamath Falls | 0.00 | 633,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 33110 | PILT | 744,223.41 | 762,249.13 | 740,000.00 | 0.00 | (740,000.00) | -100% |
| 33120 | O&C Land Grant | 1,685,630.18 | 986,141.47 | 865,000.00 | 200,000.00 | (665,000.00) | -77% |
| 33130 | Fish & Wildlife | 36,931.00 | 12,250.66 | 40,000.00 | 40,000.00 | 0.00 | 0% |
| 33200 | A&T Grant | 274,192.85 | 297,235.17 | 281,331.00 | 309,435.00 | 28,104.00 | 10% |
| 33290 | OYA Diversion | 49,563.00 | 84,650.63 | 68,000.00 | 68,000.00 | 0.00 | 0% |
| 33291 | OYA Individualized Services | 0.00 | 1,085.60 | 6,516.00 | 6,516.00 | 0.00 | 0% |
| 33310 | Child Support IV-D | 132,064.50 | 96,036.00 | 110,000.00 | 0.00 | (110,000.00) | -100% |
| 33330 | Revenues - Liquor | 270,948.87 | 295,850.01 | 235,000.00 | 235,000.00 | 0.00 | 0% |
| 33350 | State Board of Forestry | 484,892.51 | 315,012.85 | 200,000.00 | 200,000.00 | 0.00 | 0% |
| 33360 | Taxes - Electric Coop | 82,332.48 | 88,775.03 | 64,000.00 | 80,000.00 | 16,000.00 | 25% |
| 33380 | Taxes - Cigarette | 64,045.29 | 74,345.77 | 70,000.00 | 70,000.00 | 0.00 | 0% |
| 33405 | Grants | 19,609.97 | 9,433.52 | 7,600.00 | 64,178.00 | 56,578.00 | 744% |
| 33409 | Safe Schools Healthy Start | 62,312.19 | 63,070.00 | 61,325.00 | 0.00 | (61,325.00) | -100% |
| 33425 | Delinquent Prevention Plan | 58,403.00 | 99,739.00 | 80,000.00 | 80,000.00 | 0.00 | 0% |
| 33433 | Out of County - Juvenile/ HR | 39,710.00 | 20,140.00 | 18,000.00 | 0.00 | (18,000.00) | -100% |
| 33438 | Reimb - USDA Food | 19,857.44 | 15,967.92 | 18,000.00 | 0.00 | (18,000.00) | -100% |
| 33445 | Oregon Emergency Management | 32,219.49 | 36,341.00 | 57,833.00 | 54,565.00 | (3,268.00) | -6% |
| 33460 | SB 1065 Correct & Drug | 26,265.35 | 21,668.53 | 25,000.00 | 10,000.00 | (15,000.00) | -60% |
| 33660 | Grants | 11,230.00 | 14,155.00 | 2,155.00 | 0.00 | (2,155.00) | -100% |
| 33680 | Revenues - Victim Asst HB 2482 | 35,278.26 | 66,232.60 | 46,000.00 | 46,000.00 | 0.00 | 0% |
| 33735 | Small Rail Car | 10,695.64 | 9,097.51 | 10,000.00 | 10,000.00 | 0.00 | 0% |
| 33785 | Projects - Marijuan Erad | 6,160.00 | 23,463.74 | 0.00 | 5,000.00 | 5,000.00 | N/A |
| 37700 | Grants - Justice Dept | 47,867.40 | 29,742.00 | 29,000.00 | 29,000.00 | 0.00 | 0% |
| 37701 | Dept Justice Juvenile | 11,965.45 | 15,631.81 | 4,500.00 | 5,000.00 | 500.00 | 11% |
| Account Classification Total: IG - Intergovernmental | | \$4,206,398.28 | \$4,071,314.95 | \$3,039,260.00 | \$1,512,694.00 | (\$1,526,566.00) | -50% |

CS - Charges for Service

| | | | | | | | |
|-------|-------------------------------|------------|------------|------------|------------|-------------|-------|
| 32015 | Passports | 6,200.00 | 8,225.00 | 6,000.00 | 7,000.00 | 1,000.00 | 17% |
| 32190 | Revenues - Radio Maintenance | 10,938.75 | 318.78 | 250.00 | 0.00 | (250.00) | -100% |
| 33770 | Revenues - Prisoner Transport | 14,513.58 | 6,282.70 | 9,500.00 | 5,000.00 | (4,500.00) | -47% |
| 33911 | Reimb - Inmate Housing | 28,748.35 | 12,455.27 | 10,000.00 | 5,000.00 | (5,000.00) | -50% |
| 34020 | Contracts - Police Service | 327,758.90 | 318,481.58 | 273,724.00 | 295,677.00 | 21,953.00 | 8% |
| 34035 | Fees - For Services | 73,006.86 | 63,033.76 | 90,700.00 | 53,333.00 | (37,367.00) | -41% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|--------------------------------|-----------------------|-----------------------|------------------------|---------------------|----------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 34061 | Combinations/Segregation | 3,400.00 | 1,265.00 | 1,000.00 | 2,200.00 | 1,200.00 | 120% |
| 34070 | Fees - Tax Office | 22,210.32 | 25,722.95 | 0.00 | 0.00 | 0.00 | N/A |
| 34080 | Fees - Room Tax Admin | 10,952.85 | 10,499.96 | 9,000.00 | 14,005.00 | 5,005.00 | 56% |
| 34125 | Fees - Sanction | 198,907.00 | 200,880.00 | 182,931.00 | 182,997.00 | 66.00 | 0% |
| 34195 | Fees - Data Sales | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | N/A |
| 34201 | Support Enforcement Specialist | 42,764.50 | 56,029.00 | 25,000.00 | 0.00 | (25,000.00) | -100% |
| 34205 | Discovery | 50,182.50 | 53,140.00 | 41,000.00 | 51,737.00 | 10,737.00 | 26% |
| 34220 | Room Rental | 0.00 | 1,190.00 | 0.00 | 0.00 | 0.00 | N/A |
| 34280 | Copies/Maps | 7,140.73 | 7,089.21 | 7,000.00 | 7,000.00 | 0.00 | 0% |
| 34281 | Copies | 372.32 | 478.00 | 750.00 | 500.00 | (250.00) | -33% |
| 34405 | Medical Costs Recovered | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 0% |
| 34416 | Revenues - Drainage District | 12,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 34475 | Telephone Commission | 6,763.99 | 11,750.84 | 15,000.00 | 15,000.00 | 0.00 | 0% |
| 34500 | Fees - Lien Docket | 10,985.00 | 9,875.50 | 8,000.00 | 10,000.00 | 2,000.00 | 25% |
| 34510 | Reimb - Election | 34,869.91 | 3,339.01 | 30,000.00 | 2,500.00 | (27,500.00) | -92% |
| 34511 | Fees - Filing | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | N/A |
| 34512 | Election Reports | 0.00 | 0.00 | 0.00 | 320.00 | 320.00 | N/A |
| 36030 | Fees - Bancroft Bond Admin | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36070 | Rent | 2,136.93 | 11,691.64 | 3,000.00 | 0.00 | (3,000.00) | -100% |
| 36120 | Settlements - Insurance | 0.00 | 30,168.21 | 0.00 | 0.00 | 0.00 | N/A |
| 36730 | Reim - Postage | 0.00 | 150.00 | 100.00 | 0.00 | (100.00) | -100% |
| Account Classification Total: CS - Charges for Service | | \$874,352.49 | \$842,066.41 | \$722,955.00 | \$692,769.00 | (\$30,186.00) | -4% |
| FF - Fines and Forfeitures | | | | | | | |
| 35020 | Foreclosure - Publication | 8,871.21 | 43,739.33 | 0.00 | 0.00 | 0.00 | N/A |
| 35105 | Programs - DUII | 10,630.00 | 7,580.00 | 13,000.00 | 9,000.00 | (4,000.00) | -31% |
| 35120 | Fines - Traffic | 281,662.35 | 196,459.19 | 227,182.00 | 200,708.00 | (26,474.00) | -12% |
| 35126 | DA Diversion | 18,030.00 | 16,900.00 | 15,000.00 | 20,000.00 | 5,000.00 | 33% |
| 35151 | Fees - Towing Admin | 8,900.00 | 7,100.00 | 5,000.00 | 6,000.00 | 1,000.00 | 20% |
| 35680 | Revenues - Client Assistance | 832.25 | 1,309.15 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| Account Classification Total: FF - Fines and Forfeitures | | \$328,925.81 | \$273,087.67 | \$261,182.00 | \$236,708.00 | (\$24,474.00) | -9% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 6,629.36 | 10,695.40 | 6,000.00 | 6,500.00 | 500.00 | 8% |
| Account Classification Total: IN - Interest | | \$6,629.36 | \$10,695.40 | \$6,000.00 | \$6,500.00 | \$500.00 | 8% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|-----------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 159,320.40 | 61,203.98 | 32,500.00 | 21,500.00 | (11,000.00) | -34% |
| 36340 | Donations | 0.00 | 0.00 | 100.00 | 0.00 | (100.00) | -100% |
| Account Classification Total: MI - Miscellaneous | | \$159,320.40 | \$61,203.98 | \$32,600.00 | \$21,500.00 | (\$11,100.00) | -34% |
| TI - Interfund Transfers | | | | | | | |
| 36191 | Trans - Treasurer | 66,945.64 | 29,816.73 | 18,755.00 | 0.00 | (18,755.00) | -100% |
| 36192 | Trans - Justice Court | 51,828.14 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36270 | Trans - Dog Control | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36330 | Trans - General Non Dept | 10,018,352.47 | 9,717,657.30 | 9,505,467.00 | 8,721,983.00 | (783,484.00) | -8% |
| 36331 | Trans - Support Enforcement | 66,014.58 | 42,412.73 | 20,527.00 | 10,000.00 | (10,527.00) | -51% |
| 36760 | Trans - Admin Non Dept | 228,803.00 | 197,034.00 | 157,034.00 | 0.00 | (157,034.00) | -100% |
| 37462 | Trans - Economic Develop | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39010 | Trans - Fund Closures | 0.00 | 464,604.11 | 0.00 | 0.00 | 0.00 | N/A |
| 39026 | Trans - Surveyor | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39033 | Trans - Equipment Rent | 0.00 | 0.00 | 0.00 | 11,018.00 | 11,018.00 | N/A |
| 39037 | Trans - Road Reserve | 0.00 | 0.00 | 2,000,000.00 | 1,000,000.00 | (1,000,000.00) | -50% |
| 39042 | Trans - Clerk | 0.00 | 0.00 | 0.00 | 99,921.00 | 99,921.00 | N/A |
| Account Classification Total: TI - Interfund Transfers | | \$10,435,743.83 | \$10,452,524.87 | \$11,701,783.00 | \$9,842,922.00 | (\$1,858,861.00) | -16% |
| CA - Sale of Capital Assets | | | | | | | |
| 36850 | Sales - Surplus Property | 0.00 | 11,936.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CA - Sale of Capital Assets | | \$0.00 | \$11,936.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 1,275,467.97 | 1,474,602.48 | 2,000,000.00 | 2,000,000.00 | 0.00 | 0% |
| Account Classification Total: FB - Fund Balances | | \$1,275,467.97 | \$1,474,602.48 | \$2,000,000.00 | \$2,000,000.00 | \$0.00 | 0% |
| Revenues Total | | \$26,078,403.72 | \$26,669,165.26 | \$26,843,080.00 | \$23,668,866.00 | (\$3,174,214.00) | -12% |
| <u>Expenditures</u> | | | | | | | |
| PS - Personnel Services | | | | | | | |
| 60010 | Commissioner | 204,487.95 | 204,264.50 | 204,204.00 | 204,204.00 | 0.00 | 0% |
| 60020 | Sheriff | 81,240.48 | 89,163.76 | 88,148.00 | 89,843.00 | 1,695.00 | 2% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---------------------------------|---------------------------------|-----------------------|-----------------------|------------------------|---------------|--------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 60030 | Clerk | 61,045.15 | 64,258.08 | 64,258.00 | 64,258.00 | 0.00 | 0% |
| 60040 | Assessor | 73,422.91 | 66,822.96 | 66,823.00 | 66,823.00 | 0.00 | 0% |
| 60050 | Treasurer | 17,488.34 | 9,171.25 | 14,843.00 | 17,730.00 | 2,887.00 | 19% |
| 60055 | Tax Collector | 18,077.53 | 42,914.32 | 33,279.00 | 34,609.00 | 1,330.00 | 4% |
| 60060 | Justice of the Peace | 39,976.10 | 39,976.08 | 39,975.00 | 39,976.00 | 1.00 | 0% |
| 60071 | Sr Chief Office Deputy | 86,384.20 | 25,040.40 | 29,982.00 | 95,013.00 | 65,031.00 | 217% |
| 60110 | District Attorney | 17,640.03 | 17,640.00 | 17,640.00 | 17,640.00 | 0.00 | 0% |
| 60120 | Deputy DA | 81,987.00 | 22,890.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60121 | Deputy DA II | 60,000.00 | 107,646.50 | 184,453.00 | 191,300.00 | 6,847.00 | 4% |
| 60122 | Lead Trial Deputy | 82,618.00 | 83,604.00 | 83,604.00 | 0.00 | (83,604.00) | -100% |
| 60123 | Deputy DA III | 72,482.36 | 76,917.50 | 79,644.00 | 0.00 | (79,644.00) | -100% |
| 60125 | Law Clerk | 5,654.40 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60126 | Legal Assistant III | 98,141.14 | 103,263.73 | 107,190.00 | 110,641.00 | 3,451.00 | 3% |
| 60129 | Administrative Deputy DA | 81,302.00 | 83,604.00 | 83,604.00 | 83,604.00 | 0.00 | 0% |
| 60130 | Lieutenant | 158,516.88 | 157,455.36 | 172,859.00 | 174,554.00 | 1,695.00 | 1% |
| 60170 | Administrative Assistant | 47,424.00 | 48,422.40 | 48,422.00 | 48,422.00 | 0.00 | 0% |
| 60171 | Sheriff Office Manager | 55,110.68 | 51,377.63 | 61,403.00 | 0.00 | (61,403.00) | -100% |
| 60190 | Farm Manager | 0.00 | 17,230.72 | 30,218.00 | 31,679.00 | 1,461.00 | 5% |
| 60210 | Chief Office Deputy | 65,122.80 | 89,622.75 | 101,258.00 | 108,136.00 | 6,878.00 | 7% |
| 60220 | Patrol Sergeant | 300,328.66 | 359,025.06 | 313,746.00 | 311,492.00 | (2,254.00) | -1% |
| 60235 | Support Enforcement Specialist | 38,938.56 | 39,870.05 | 39,717.00 | 0.00 | (39,717.00) | -100% |
| 60240 | Corporal | 40,151.13 | 18,028.22 | 0.00 | 0.00 | 0.00 | N/A |
| 60260 | Patrol Deputy II | 858,782.31 | 690,792.43 | 880,490.00 | 522,811.00 | (357,679.00) | -41% |
| 60290 | Civil Deputy | 60,820.41 | 19,360.80 | 0.00 | 46,182.00 | 46,182.00 | N/A |
| 60291 | Civilian Evidence Tech | 15,295.30 | 16,484.86 | 22,264.00 | 20,199.00 | (2,065.00) | -9% |
| 60300 | Investigator | 271,503.75 | 165,414.20 | 242,589.00 | 214,258.00 | (28,331.00) | -12% |
| 60310 | Sr Civil Deputy | 21,145.69 | 44,924.16 | 46,541.00 | 50,519.00 | 3,978.00 | 9% |
| 60320 | Records Clerk/Dispatch | 144,421.64 | 138,063.64 | 140,236.00 | 136,710.00 | (3,526.00) | -3% |
| 60360 | Corrections Officer | 900,386.96 | 1,282,708.02 | 1,381,962.00 | 987,238.00 | (394,724.00) | -29% |
| 60380 | Corrections Clerk | 69,542.15 | 42,704.81 | 95,487.00 | 62,896.00 | (32,591.00) | -34% |
| 60470 | Corrections Sergeant | 199,459.32 | 228,588.21 | 235,777.00 | 241,956.00 | 6,179.00 | 3% |
| 60480 | Victims Assistant | 45,019.61 | 46,088.64 | 46,089.00 | 46,089.00 | 0.00 | 0% |
| 60486 | Victims Service Specialist | 32,848.56 | 34,647.84 | 35,900.00 | 18,615.00 | (17,285.00) | -48% |
| 60492 | Financial Systems Administrator | 0.00 | 3,529.26 | 0.00 | 0.00 | 0.00 | N/A |
| 60493 | Finance/Budget Manager | 0.00 | 0.00 | 0.00 | 47,928.00 | 47,928.00 | N/A |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---------------------------------|------------------------------|-----------------------|-----------------------|------------------------|---------------|--------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 60508 | Personal Property Auditor | 32,880.64 | 35,454.25 | 35,319.00 | 35,455.00 | 136.00 | 0% |
| 60510 | Property Appraiser I | 33,040.83 | 26,159.77 | 29,063.00 | 32,436.00 | 3,373.00 | 12% |
| 60519 | Property Appriaser Trainee | 0.00 | 8,467.61 | 0.00 | 0.00 | 0.00 | N/A |
| 60520 | Property Appriaser II | 39,935.09 | 43,213.54 | 42,910.00 | 0.00 | (42,910.00) | -100% |
| 60530 | Property Appraiser III | 89,770.12 | 97,080.12 | 97,565.00 | 97,941.00 | 376.00 | 0% |
| 60546 | Chief Cartographer | 37,689.63 | 39,404.76 | 0.00 | 0.00 | 0.00 | N/A |
| 60561 | Senior Sales Analyst | 46,323.41 | 51,698.26 | 52,166.00 | 52,367.00 | 201.00 | 0% |
| 60575 | Management Assistant | 18,008.44 | 4,348.85 | 0.00 | 0.00 | 0.00 | N/A |
| 60603 | Deed Clerk II | 32,880.64 | 35,454.24 | 35,319.00 | 35,455.00 | 136.00 | 0% |
| 60604 | Clerk II | 21,151.10 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60605 | Recording Specialist | 34,232.43 | 38,810.88 | 38,938.00 | 39,087.00 | 149.00 | 0% |
| 60606 | Election Specialist | 35,365.33 | 33,564.16 | 34,217.00 | 35,725.00 | 1,508.00 | 4% |
| 60607 | Senior Indexing Specialist | 30,010.73 | 34,016.42 | 35,236.00 | 35,454.00 | 218.00 | 1% |
| 60740 | Justice Court Clerk | 54,321.36 | 42,756.26 | 48,000.00 | 33,478.00 | (14,522.00) | -30% |
| 60800 | Accounting Tech | 30,334.33 | 32,205.60 | 23,687.00 | 24,490.00 | 803.00 | 3% |
| 60949 | Juvenile Justice Specialist | 45,789.85 | 45,234.72 | 46,571.00 | 46,751.00 | 180.00 | 0% |
| 60950 | Juvenile Director | 80,780.88 | 109,334.18 | 67,191.00 | 67,859.00 | 668.00 | 1% |
| 60955 | Asst Driector Juvenile | 64,176.00 | 48,645.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60970 | Juvenile Counselor | 158,261.06 | 149,348.00 | 158,265.00 | 132,521.00 | (25,744.00) | -16% |
| 60975 | Counselor - Grant | 45,789.93 | 45,854.80 | 46,571.00 | 46,751.00 | 180.00 | 0% |
| 60990 | Supv Juvenile Counselor | 55,440.00 | 55,515.60 | 56,604.00 | 56,604.00 | 0.00 | 0% |
| 61010 | Juvenile Groupworker | 308,509.03 | 282,446.79 | 314,156.00 | 0.00 | (314,156.00) | -100% |
| 61050 | Cook | 54,401.08 | 65,540.10 | 69,483.00 | 48,954.00 | (20,529.00) | -30% |
| 61051 | Food Services Coord | 39,642.10 | 41,770.96 | 40,893.00 | 41,050.00 | 157.00 | 0% |
| 61495 | Office Technician | 47,542.06 | 19,953.78 | 0.00 | 0.00 | 0.00 | N/A |
| 61500 | Office Manager | 125,942.69 | 77,002.44 | 33,906.00 | 35,449.00 | 1,543.00 | 5% |
| 61525 | Natural Resources Specialist | 34,193.80 | 37,080.00 | 37,080.00 | 37,080.00 | 0.00 | 0% |
| 61547 | Legal Assistant II | 67,982.85 | 49,202.05 | 57,856.00 | 24,935.00 | (32,921.00) | -57% |
| 61555 | Accounting Specialist | 36,231.95 | 38,411.64 | 27,646.00 | 36,645.00 | 8,999.00 | 33% |
| 61561 | Accounting Assistant III | 0.00 | 0.00 | 5,749.00 | 1,500.00 | (4,249.00) | -74% |
| 61590 | Office Assistant I | 8,884.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 61600 | Office Assistant II | 24,372.91 | 25,415.14 | 26,354.00 | 32,505.00 | 6,151.00 | 23% |
| 61610 | Office Assistant III | 24,792.80 | 27,871.36 | 28,875.00 | 29,190.00 | 315.00 | 1% |
| 61662 | Courier/Mail Clerk | 0.00 | 0.00 | 13,031.00 | 0.00 | (13,031.00) | -100% |
| 61675 | Office Specialist | 91,763.28 | 110,493.37 | 139,077.00 | 95,802.00 | (43,275.00) | -31% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 61700 | Emergency Manager | 27,535.52 | 35,830.86 | 35,661.00 | 35,662.00 | 1.00 | 0% |
| 61701 | Deputy Emergency Manager | 13,779.17 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 61705 | Emergency Management Assistant | 4,532.44 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 61857 | Medical Services Director | 12,000.00 | 14,400.00 | 14,400.00 | 0.00 | (14,400.00) | -100% |
| 62380 | Medical Assistant(Non Certified) | 34,291.10 | 73,629.80 | 73,692.00 | 78,059.00 | 4,367.00 | 6% |
| 62390 | Nurse Practitioner | 31,207.95 | 9,350.00 | 68,640.00 | 68,904.00 | 264.00 | 0% |
| 62395 | Registered Nurse | 0.00 | 6,381.93 | 12,047.00 | 0.00 | (12,047.00) | -100% |
| 63100 | Facilities System Manager | 41,956.98 | 60,537.25 | 63,519.00 | 48,065.00 | (15,454.00) | -24% |
| 63433 | Emergency Med Tech I | 34,285.92 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 63440 | Detective Differential | 28,296.81 | 22,052.40 | 0.00 | 0.00 | 0.00 | N/A |
| 63441 | Certification & Education | 62,231.92 | 57,391.70 | 0.00 | 0.00 | 0.00 | N/A |
| 63560 | Laborer | 19,285.60 | 10,246.00 | 9,143.00 | 0.00 | (9,143.00) | -100% |
| 63880 | Resident Differential | 13,767.57 | 12,013.58 | 0.00 | 0.00 | 0.00 | N/A |
| 63881 | Sick Leave Incentive | 24,200.00 | 21,400.00 | 34,400.00 | 30,687.00 | (3,713.00) | -11% |
| 63900 | Overtime | 157,769.72 | 153,213.35 | 186,537.00 | 128,787.00 | (57,750.00) | -31% |
| 63910 | Secure Transport | 0.00 | 0.00 | 0.00 | 8,454.00 | 8,454.00 | N/A |
| 63920 | Temporary Help | 24,457.96 | 31,969.92 | 15,974.00 | 17,911.00 | 1,937.00 | 12% |
| 63923 | Temp Help Election | 8,721.63 | 7,035.80 | 16,896.00 | 8,950.00 | (7,946.00) | -47% |
| 63925 | On Call Group Worker | 29,239.75 | 35,224.06 | 34,000.00 | 0.00 | (34,000.00) | -100% |
| 63930 | FICA | 485,881.96 | 504,202.74 | 550,481.00 | 434,517.00 | (115,964.00) | -21% |
| 63940 | Workmans Compensation Tax | 2,625.02 | 3,539.54 | 5,395.00 | 3,409.00 | (1,986.00) | -37% |
| 63941 | Workmans Compensation | 0.00 | 80,271.85 | 164,991.00 | 130,640.00 | (34,351.00) | -21% |
| 63950 | Medical Insurance | 1,155,484.47 | 1,055,714.43 | 1,373,316.00 | 1,142,015.00 | (231,301.00) | -17% |
| 63951 | Life Insurance | 7,633.04 | 6,579.41 | 7,231.00 | 5,453.00 | (1,778.00) | -25% |
| 63952 | Short Term Disability | 2,564.57 | 2,493.55 | 2,700.00 | 2,024.00 | (676.00) | -25% |
| 63953 | VEBA | 91,239.34 | 104,596.34 | 66,992.00 | 51,935.00 | (15,057.00) | -22% |
| 63960 | Retirement - General | 350,331.04 | 342,516.74 | 380,978.00 | 480,994.00 | 100,016.00 | 26% |
| 63970 | Retirement - PERS | 187,552.29 | 267,695.97 | 309,604.00 | 182,779.00 | (126,825.00) | -41% |
| 63980 | Unemployment Compensation | 145,462.70 | 147,192.85 | 156,083.00 | 118,977.00 | (37,106.00) | -24% |
| 63990 | Cell Phone Allowance | 20,005.00 | 19,530.00 | 19,200.00 | 13,680.00 | (5,520.00) | -29% |
| Account Classification Total: PS - Personnel Services | | \$9,273,545.82 | \$9,368,280.86 | \$10,236,213.00 | \$8,232,711.00 | (\$2,003,502.00) | -20% |

MS - Material and Services

| | | | | | | | |
|-------|------------------------|-----------|-----------|-----------|-----------|------------|------|
| 44000 | Travel | 16,200.00 | 16,200.00 | 16,200.00 | 11,200.00 | (5,000.00) | -31% |
| 44010 | Mgmt Travel & Training | 18,854.43 | 14,509.05 | 24,082.00 | 21,700.00 | (2,382.00) | -10% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---------------------------------|----------------------------------|-----------------------|-----------------------|------------------------|---------------|-------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 44011 | Mgmt Travel & Training # 1 | 6,851.38 | 6,356.92 | 10,000.00 | 5,000.00 | (5,000.00) | -50% |
| 44012 | Mgmt Travel & Training # 2 | 6,787.77 | 5,090.74 | 11,173.00 | 5,000.00 | (6,173.00) | -55% |
| 44013 | Mgmt Travel & Training # 3 | 6,954.91 | 8,659.08 | 8,827.00 | 5,000.00 | (3,827.00) | -43% |
| 44030 | Supv Travel & Training | 9,641.88 | 9,672.74 | 13,175.00 | 6,740.00 | (6,435.00) | -49% |
| 44040 | Staff Travel & Training | 25,995.90 | 31,656.97 | 44,925.00 | 30,639.00 | (14,286.00) | -32% |
| 44050 | Training | 73.60 | 2,236.89 | 2,500.00 | 2,000.00 | (500.00) | -20% |
| 44080 | Office Machine Repairs | 2,576.26 | 4,815.14 | 5,037.00 | 4,500.00 | (537.00) | -11% |
| 44091 | Oper Exp - Board of Equalization | 0.00 | 36.40 | 50.00 | 20.00 | (30.00) | -60% |
| 44094 | Book Restoration | 9,052.03 | 6,791.03 | 9,800.00 | 5,000.00 | (4,800.00) | -49% |
| 44100 | Supplies - Office | 66,425.13 | 79,792.98 | 85,009.00 | 77,723.00 | (7,286.00) | -9% |
| 44101 | Office Sup-Board of Equalization | 7.65 | 0.00 | 20.00 | 0.00 | (20.00) | -100% |
| 44104 | Miscellaneous | 53,261.89 | 4,017.29 | 750.00 | 2,200.00 | 1,450.00 | 193% |
| 44110 | Supplies - Other | 70,418.03 | 64,454.90 | 73,307.00 | 43,551.00 | (29,756.00) | -41% |
| 44113 | Office Equipment | 0.00 | 1,371.52 | 0.00 | 0.00 | 0.00 | N/A |
| 44114 | Office Furniture | 0.00 | 9,138.92 | 0.00 | 0.00 | 0.00 | N/A |
| 44115 | Computer Equipment | 0.00 | 15,184.29 | 0.00 | 0.00 | 0.00 | N/A |
| 44120 | Supplies - Indent | 5,074.15 | 5,876.98 | 1,900.00 | 1,900.00 | 0.00 | 0% |
| 44122 | Supplies - Conservation | 6,160.00 | 14,881.65 | 0.00 | 5,000.00 | 5,000.00 | N/A |
| 44130 | Supplies - Ammunition | 7,292.00 | 8,536.49 | 9,965.00 | 8,929.00 | (1,036.00) | -10% |
| 44160 | Dues / Fees - AOC | 47,574.18 | 23,655.34 | 23,398.00 | 23,398.00 | 0.00 | 0% |
| 44170 | Dues / Fees - O&C | 0.00 | 0.00 | 5,784.00 | 5,784.00 | 0.00 | 0% |
| 44180 | Dues / Fees - CFTL | 7,477.76 | 2,744.00 | 1,750.00 | 1,750.00 | 0.00 | 0% |
| 44190 | Dues / Fees - NACo | 1,306.00 | 1,306.00 | 1,306.00 | 1,306.00 | 0.00 | 0% |
| 44200 | Dues / Fees | 11,736.84 | 10,068.04 | 11,900.00 | 12,650.00 | 750.00 | 6% |
| 44203 | Credit Card Fees | 1,662.37 | 1,687.76 | 600.00 | 0.00 | (600.00) | -100% |
| 44230 | Vehicle Outfitting | 23,190.87 | 3,016.90 | 9,770.00 | 7,583.00 | (2,187.00) | -22% |
| 44250 | Vehicle Fuel | 136,040.16 | 154,404.84 | 160,068.00 | 127,710.00 | (32,358.00) | -20% |
| 44260 | Vehicle Maintenance & Repair | 43,608.66 | 63,925.75 | 62,008.00 | 54,909.00 | (7,099.00) | -11% |
| 44270 | Bldg Maintenance & Repair | 113.72 | 0.00 | 600.00 | 500.00 | (100.00) | -17% |
| 44280 | Radio / TV Maint / Repair | 4,580.20 | 8,302.20 | 12,560.00 | 8,780.00 | (3,780.00) | -30% |
| 44283 | Computer Maintenance | 4,263.30 | 5,533.67 | 7,000.00 | 7,000.00 | 0.00 | 0% |
| 44290 | Uniform Maintenance & Repair | 7,094.75 | 7,593.50 | 11,950.00 | 10,450.00 | (1,500.00) | -13% |
| 44300 | Equip Maintenance & Repair | 9,914.08 | 15,272.71 | 13,216.00 | 17,000.00 | 3,784.00 | 29% |
| 44320 | Grounds Maintenance & Repair | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0% |
| 44380 | Juror Fees | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 | 0% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---------------------------------|---------------------------------|-----------------------|-----------------------|------------------------|---------------|-------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 44400 | County Share District II | 1,697.87 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 44450 | Witness Fees | 7,411.69 | 5,097.28 | 12,192.00 | 7,124.00 | (5,068.00) | -42% |
| 44460 | Trial Prep & Spec Investigation | 5,056.77 | 6,285.17 | 9,500.00 | 7,000.00 | (2,500.00) | -26% |
| 44462 | DUII Drug Prevention | 960.88 | 1,017.64 | 3,000.00 | 2,000.00 | (1,000.00) | -33% |
| 44500 | Consultant Services | 0.00 | 996.72 | 6,516.00 | 500.00 | (6,016.00) | -92% |
| 44510 | Teletype Services | 0.00 | 0.00 | 4,000.00 | 0.00 | (4,000.00) | -100% |
| 44520 | Legal Fees | 0.00 | 0.00 | 5,500.00 | 4,500.00 | (1,000.00) | -18% |
| 44530 | Janitorial Services | 674.55 | 0.00 | 700.00 | 400.00 | (300.00) | -43% |
| 44568 | LLEBG Grant | 2,980.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 44570 | Fees for Service | 15,366.56 | 13,260.30 | 11,000.00 | 14,000.00 | 3,000.00 | 27% |
| 44595 | Videotaping Expense | 68,325.71 | 91,435.96 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| 44600 | Utilities - Gas | 0.00 | 0.00 | 0.00 | 700.00 | 700.00 | N/A |
| 44610 | Utilities - Water / Sewer | 342.67 | 283.20 | 400.00 | 400.00 | 0.00 | 0% |
| 44620 | Utilities - Electricity | 4,048.81 | 4,063.31 | 5,000.00 | 4,500.00 | (500.00) | -10% |
| 44630 | Garbage Pickup | 0.00 | 0.00 | 0.00 | 240.00 | 240.00 | N/A |
| 44640 | Telephone | 117,005.44 | 108,726.11 | 84,127.00 | 80,794.00 | (3,333.00) | -4% |
| 44645 | Teleprocessing | 6,920.00 | 6,920.00 | 6,920.00 | 6,920.00 | 0.00 | 0% |
| 44650 | Rent | 31,168.11 | 33,187.36 | 33,367.00 | 33,060.00 | (307.00) | -1% |
| 44670 | Equipment | 0.00 | 0.00 | 2,000.00 | 500.00 | (1,500.00) | -75% |
| 44700 | Postage | 83,373.82 | 69,407.13 | 50,233.00 | 52,991.00 | 2,758.00 | 5% |
| 44710 | Publications / Periodicals | 0.00 | 95.01 | 600.00 | 500.00 | (100.00) | -17% |
| 44720 | Legal Notice Publish | 1,929.45 | 1,545.66 | 1,500.00 | 2,925.00 | 1,425.00 | 95% |
| 44800 | Recording Services | 0.00 | 0.00 | 14,500.00 | 16,400.00 | 1,900.00 | 13% |
| 44805 | Lien Payments | 14,464.00 | 14,469.00 | 0.00 | 0.00 | 0.00 | N/A |
| 44830 | Maintenance Contracts | 30,847.91 | 29,891.62 | 32,527.00 | 31,619.00 | (908.00) | -3% |
| 44860 | Predatory Animal Control | 10,000.00 | 35,000.00 | 51,600.00 | 0.00 | (51,600.00) | -100% |
| 44900 | Irrigation Taxes | 3,758.84 | 4,104.48 | 4,500.00 | 4,500.00 | 0.00 | 0% |
| 44910 | Forest Patrol Assessment | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | N/A |
| 44996 | Hardware / Software Maintenance | 3,556.00 | 3,556.00 | 5,500.00 | 12,500.00 | 7,000.00 | 127% |
| 45020 | Contract Services | 33,102.65 | 66,132.14 | 104,827.00 | 339,208.00 | 234,381.00 | 224% |
| 45021 | Interest Expense | 9,054.07 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0% |
| 45080 | Medical Services / Supplies | 52,236.40 | 56,709.94 | 112,699.00 | 93,599.00 | (19,100.00) | -17% |
| 45111 | Software Support | 0.00 | 0.00 | 217,600.00 | 189,600.00 | (28,000.00) | -13% |
| 45291 | Sr Citizen Council | 50,000.00 | 35,000.00 | 35,000.00 | 0.00 | (35,000.00) | -100% |
| 45680 | Client Assistance | 92.74 | 779.15 | 1,000.00 | 1,000.00 | 0.00 | 0% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| 45770 | Uniform Replacement | 5,096.60 | 12,283.00 | 20,498.00 | 13,312.00 | (7,186.00) | -35% |
| 45870 | Special Prosecutor Costs | 128.62 | 333.61 | 500.00 | 500.00 | 0.00 | 0% |
| 45940 | Investigation - General | 155.00 | 325.00 | 800.00 | 0.00 | (800.00) | -100% |
| 45990 | Major Crime Team | 824.37 | 38.19 | 2,000.00 | 2,000.00 | 0.00 | 0% |
| 46000 | Tires | 19,287.56 | 20,268.50 | 15,024.00 | 13,697.00 | (1,327.00) | -9% |
| 46140 | Books | 1,112.64 | 1,948.22 | 2,000.00 | 2,000.00 | 0.00 | 0% |
| 46160 | Microfilm / Microfiche | 0.00 | 0.00 | 14,558.00 | 12,000.00 | (2,558.00) | -18% |
| 46420 | Photocopy Costs | 5,904.46 | 4,695.59 | 6,560.00 | 6,500.00 | (60.00) | -1% |
| 46440 | Testing/Evaluation | 996.42 | 414.46 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 46470 | Prisoner Transport | 1,626.56 | 501.01 | 3,500.00 | 3,500.00 | 0.00 | 0% |
| 46500 | Kitchen Utensils | 1,371.92 | 366.69 | 1,500.00 | 1,500.00 | 0.00 | 0% |
| 46530 | Claims Reserve | 556.39 | 5,401.68 | 10,000.00 | 7,145.00 | (2,855.00) | -29% |
| 46570 | Autopsies | 22,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 46600 | Food | 106,278.32 | 118,500.76 | 155,704.00 | 89,394.00 | (66,310.00) | -43% |
| 46610 | Prisoner Bedding & Clothing | 4,220.85 | 7,600.07 | 14,000.00 | 14,000.00 | 0.00 | 0% |
| 46870 | Foreclosure Lot Book Search | 0.00 | 0.00 | 32,100.00 | 65,500.00 | 33,400.00 | 104% |
| 46880 | Foreclosure Publication | 7,361.17 | 10,682.65 | 0.00 | 15,000.00 | 15,000.00 | N/A |
| 46930 | Special Projects Expense | 10.12 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 46960 | 9-1-1 Communications | 18,100.00 | 18,100.00 | 18,100.00 | 18,100.00 | 0.00 | 0% |
| 47010 | Special Projects | 371.06 | 921.60 | 0.00 | 0.00 | 0.00 | N/A |
| 99174 | Humane Society - Large Animals | 12,226.14 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 99610 | Soil Cons Sec Grant | 37,500.00 | 15,000.00 | 25,000.00 | 0.00 | (25,000.00) | -100% |
| 99755 | Risk Management | 0.00 | 0.00 | 123,464.00 | 134,875.00 | 11,411.00 | 9% |
| 99760 | Insurance/Liability | 208,826.00 | 208,826.00 | 201,106.00 | 247,030.00 | 45,924.00 | 23% |
| 99765 | Insurance/Workmans Compensation | 255,273.00 | 188,327.38 | 0.00 | 0.00 | 0.00 | N/A |
| 99770 | Internal Services | 926,876.00 | 962,959.00 | 823,859.00 | 738,145.00 | (85,714.00) | -10% |
| 99780 | Space Rent | 1,112,230.00 | 1,205,767.00 | 1,226,814.00 | 1,260,213.00 | 33,399.00 | 3% |
| 99781 | Steering Committee Hardware Charge | 75,150.00 | 71,700.00 | 71,700.00 | 59,175.00 | (12,525.00) | -17% |
| 99782 | Steering Committee User Charge | 30,665.00 | 31,722.00 | 29,977.00 | 47,415.00 | 17,438.00 | 58% |
| Account Classification Total: MS - Material and Services | | \$4,019,213.04 | \$4,082,436.28 | \$4,311,902.00 | \$4,202,603.00 | (\$109,299.00) | -3% |
| CO - Capital Outlay | | | | | | | |
| 88190 | Communications Equipment | 3,643.89 | 77,509.14 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CO - Capital Outlay | | \$3,643.89 | \$77,509.14 | \$0.00 | \$0.00 | \$0.00 | 0% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|--------------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| DS - Debt Service | | | | | | | |
| 99950 | Interfund Loan Principal | 32,004.53 | 204,103.47 | 0.00 | 0.00 | 0.00 | N/A |
| 99960 | Interfund Loan Interest | 1,419.47 | 1,319.38 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: DS - Debt Service | | \$33,424.00 | \$205,422.85 | \$0.00 | \$0.00 | \$0.00 | 0% |
| IF - Interfund Transfers | | | | | | | |
| 99010 | Trans - Commissioners | 155,158.28 | 153,221.34 | 178,635.00 | 342,913.00 | 164,278.00 | 92% |
| 99011 | Trans - Assessor | 721,913.44 | 595,338.44 | 776,144.00 | 762,800.00 | (13,344.00) | -2% |
| 99012 | Trans - Clerk | 173,871.88 | 274,577.91 | 189,811.00 | 289,334.00 | 99,523.00 | 52% |
| 99013 | Trans - District Attorney | 1,116,321.18 | 1,006,872.36 | 1,071,441.00 | 815,686.00 | (255,755.00) | -24% |
| 99014 | Trans - Juvenile | 1,259,775.39 | 1,265,010.18 | 1,236,864.00 | 983,823.00 | (253,041.00) | -20% |
| 99015 | Trans - Emergency Services | 51,135.43 | 77,930.54 | 57,833.00 | 54,565.00 | (3,268.00) | -6% |
| 99016 | Trans - OSU Extension | 217,440.33 | 224,544.40 | 239,211.00 | 191,951.00 | (47,260.00) | -20% |
| 99017 | Trans - Experiment Station | 61,089.64 | 87,210.41 | 93,748.00 | 74,998.00 | (18,750.00) | -20% |
| 99018 | Trans - Water Master | 70,820.38 | 74,056.39 | 77,454.00 | 80,936.00 | 3,482.00 | 4% |
| 99019 | Trans - Tax Collector | 132,932.50 | 198,070.71 | 262,983.00 | 319,270.00 | 56,287.00 | 21% |
| 99022 | Trans - Justice Court | 0.00 | 23,841.78 | 0.00 | 0.00 | 0.00 | N/A |
| 99027 | Trans - CDD | 351,256.00 | 319,643.00 | 34,000.00 | 200,000.00 | 166,000.00 | 488% |
| 99030 | Trans - Sheriff Admin | 352,076.01 | 299,521.22 | 302,198.00 | 815,376.00 | 513,178.00 | 170% |
| 99031 | Trans - Sheriff Patrol | 2,767,340.39 | 2,089,289.29 | 540,468.00 | 619,060.00 | 78,592.00 | 15% |
| 99032 | Trans - Sheriff Jail | 2,663,964.99 | 2,906,048.28 | 4,015,342.00 | 3,036,891.00 | (978,451.00) | -24% |
| 99033 | Trans - Sheriff Civil | 340,527.21 | 484,536.82 | 483,862.00 | 434,301.00 | (49,561.00) | -10% |
| 99130 | Trans - Health Service | 348,254.00 | 316,823.00 | 303,915.00 | 200,000.00 | (103,915.00) | -34% |
| 99173 | Trans - S&R Operations | 32,223.00 | 21,175.00 | 46,183.00 | 46,183.00 | 0.00 | 0% |
| 99256 | Trans - Marine Fund | 28,136.00 | 24,027.00 | 19,019.00 | 0.00 | (19,019.00) | -100% |
| 99301 | Trans - Finance | 0.00 | 231,893.34 | 0.00 | 0.00 | 0.00 | N/A |
| 99460 | Trans - Equip Rent & Revolving | 84,162.58 | 90,466.00 | 79,713.00 | 17,693.00 | (62,020.00) | -78% |
| 99783 | Trans - Phones | 8,149.00 | 11,175.00 | 0.00 | 0.00 | 0.00 | N/A |
| 99820 | Trans - PERS Reserve | 151,945.08 | 9,893.07 | 0.00 | 0.00 | 0.00 | N/A |
| 99830 | Trans - Vehicle Reserve | 66,708.00 | 105,824.53 | 70,719.00 | 8,719.00 | (62,000.00) | -88% |
| 99850 | Trans - General Non Dept | 118,773.78 | 29,816.73 | 18,755.00 | 0.00 | (18,755.00) | -100% |
| Account Classification Total: IF - Interfund Transfers | | \$11,273,974.49 | \$10,920,806.74 | \$10,098,298.00 | \$9,294,499.00 | (\$803,799.00) | -8% |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
000 General Fund Non-Dept

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| Requirements by Budgetary Category | | | | |
| Materials and Services | 941,675 | 840,714 | 811,751 | 557,964 |
| Capital Outlay | - | 77,509 | - | |
| Interfund Transfers | 10,726,460 | 10,586,467 | 9,843,832 | 9,121,983 |
| Subtotal Current Expenditures | 11,668,135 | 11,504,690 | 10,655,583 | 9,679,947 |
| Reserves | - | - | - | 1,800,000 |
| Contingency | | | 396,667 | 139,053 |
| Unappropriated Fund Balance | 1,474,602 | 2,014,709 | 1,800,000 | - |
| Subtotal Noncurrent Expenditures | 1,474,602 | 2,014,709 | 2,196,667 | 1,939,053 |
| Total Requirements by Budgetary Category | 13,142,738 | 13,519,399 | 12,852,250 | 11,619,000 |

| Requirements by Fund | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund (100) | 13,142,738 | 13,519,399 | 12,852,250 | 11,619,000 |
| Total Requirements by Fund | 13,142,738 | 13,519,399 | 12,852,250 | 11,619,000 |

| Resources by Budgetary Category | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| Taxes | 8,023,144 | 8,552,068 | 8,334,495 | 8,512,000 |
| Licenses and Permits | 267,301 | 420,250 | 266,000 | 266,000 |
| Intergovernmental | 3,379,699 | 2,543,722 | 2,224,000 | 835,000 |
| Charges for Services | 2,137 | 12,924 | 3,000 | - |
| Investment Earnings | 6,629 | 10,695 | 6,000 | 6,000 |
| Interfund Transfers | 118,774 | 494,421 | 18,755 | - |
| Miscellaneous | 69,585 | 10,718 | - | - |
| Beginning Fund Balance | 1,275,468 | 1,474,602 | 2,000,000 | 2,000,000 |
| Total Resources by Budgetary Category | 13,142,738 | 13,519,399 | 12,852,250 | 11,619,000 |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| Programs | Total Cost | Personnel Services | FTE |
|------------------------|-------------------|---------------------------|------------|
| Materials and Services | 557,964 | | |
| Assessor | 762,800 | | |
| Tax Collector | 319,270 | | |
| Commissioners | 342,913 | | |
| Clerk | 189,413 | | |
| District Attorney | 815,686 | | |
| Sheriff | 4,905,628 | | |
| Juvenile | 983,823 | | |
| Emergency Management | 54,565 | | |
| OSU Extension | 191,951 | | |
| OSU Experiment Station | 74,998 | | |
| Watermaster | 80,936 | | |
| Community Development | 200,000 | | |
| Public Health | 200,000 | | |
| Contingency | 139,053 | | |
| Reserves | 1,800,000 | | |
| Total Mandates | 11,619,000 | - | - |

Mandated Services listed that are county departments consist of transfers to support those departments that do not generate sufficient revenues on their own to operate as a stand alone operation.

Mandated Services listed that are transfers to other funds are used to support the maintenance of the Klamath County Courthouse, common areas in buildings or community meeting rooms that can not be assigned to single departments (e.g., space rent) or are transfers to support reserves that departments are not able to fully fund (e.g., risk management).

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| Department: 000 - Non-Departmental | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| PT - Property Taxes | | | | | | | |
| 31100 | Property Taxes - Current | 7,499,576.70 | 7,782,390.42 | 8,043,950.00 | 8,084,000.00 | 40,050.00 | 0% |
| 31200 | Property Taxes - Prior | 455,325.94 | 738,936.18 | 255,545.00 | 400,000.00 | 144,455.00 | 57% |
| 36441 | Sales - Property Distribution | 68,210.61 | 30,345.80 | 35,000.00 | 28,000.00 | (7,000.00) | -20% |
| Account Classification Total: PT - Property Taxes | | \$8,023,113.25 | \$8,551,672.40 | \$8,334,495.00 | \$8,512,000.00 | \$177,505.00 | 2% |
| OT - Other Taxes | | | | | | | |
| 31400 | Tax Offsets | 30.95 | 395.22 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: OT - Other Taxes | | \$30.95 | \$395.22 | \$0.00 | \$0.00 | \$0.00 | 0% |
| LP - Licenses, Fees and Permits | | | | | | | |
| 33320 | Licenses - Amusement | 3,471.72 | 26,411.17 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| 36460 | Franchise Fees - SO Cable TV | 263,829.49 | 393,838.86 | 260,000.00 | 260,000.00 | 0.00 | 0% |
| Account Classification Total: LP - Licenses, Fees and Permits | | \$267,301.21 | \$420,250.03 | \$266,000.00 | \$266,000.00 | \$0.00 | 0% |
| IG - Intergovernmental | | | | | | | |
| 33110 | PILT | 744,223.41 | 762,249.13 | 740,000.00 | 0.00 | (740,000.00) | -100% |
| 33120 | O&C Land Grant | 1,685,630.18 | 986,141.47 | 865,000.00 | 200,000.00 | (665,000.00) | -77% |
| 33130 | Fish & Wildlife | 36,931.00 | 12,250.66 | 40,000.00 | 40,000.00 | 0.00 | 0% |
| 33330 | Revenues - Liquor | 270,948.87 | 295,850.01 | 235,000.00 | 235,000.00 | 0.00 | 0% |
| 33350 | State Board of Forestry | 484,892.51 | 315,012.85 | 200,000.00 | 200,000.00 | 0.00 | 0% |
| 33360 | Taxes - Electric Coop | 82,332.48 | 88,775.03 | 64,000.00 | 80,000.00 | 16,000.00 | 25% |
| 33380 | Taxes - Cigarette | 64,045.29 | 74,345.77 | 70,000.00 | 70,000.00 | 0.00 | 0% |
| 33735 | Small Rail Car | 10,695.64 | 9,097.51 | 10,000.00 | 10,000.00 | 0.00 | 0% |
| Account Classification Total: IG - Intergovernmental | | \$3,379,699.38 | \$2,543,722.43 | \$2,224,000.00 | \$835,000.00 | (\$1,389,000.00) | -62% |
| CS - Charges for Service | | | | | | | |
| 34220 | Room Rental | 0.00 | 1,190.00 | 0.00 | 0.00 | 0.00 | N/A |
| 34281 | Copies | 0.00 | 42.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36070 | Rent | 2,136.93 | 11,691.64 | 3,000.00 | 0.00 | (3,000.00) | -100% |
| Account Classification Total: CS - Charges for Service | | \$2,136.93 | \$12,923.64 | \$3,000.00 | \$0.00 | (\$3,000.00) | -100% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|---------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| Department: 000 - Non-Departmental | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 6,629.36 | 10,694.86 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| Account Classification Total: IN - Interest | | \$6,629.36 | \$10,694.86 | \$6,000.00 | \$6,000.00 | \$0.00 | 0% |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 69,584.93 | 10,717.51 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: MI - Miscellaneous | | \$69,584.93 | \$10,717.51 | \$0.00 | \$0.00 | \$0.00 | 0% |
| TI - Interfund Transfers | | | | | | | |
| 36191 | Trans - Treasurer | 66,945.64 | 29,816.73 | 18,755.00 | 0.00 | (18,755.00) | -100% |
| 36192 | Trans - Justice Court | 51,828.14 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39010 | Trans - Fund Closures | 0.00 | 464,604.11 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: TI - Interfund Transfers | | \$118,773.78 | \$494,420.84 | \$18,755.00 | \$0.00 | (\$18,755.00) | -100% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 1,275,467.97 | 1,474,602.48 | 2,000,000.00 | 2,000,000.00 | 0.00 | 0% |
| Account Classification Total: FB - Fund Balances | | \$1,275,467.97 | \$1,474,602.48 | \$2,000,000.00 | \$2,000,000.00 | \$0.00 | 0% |
| Department Total: 000 - Non-Departmental | | \$13,142,737.76 | \$13,519,399.41 | \$12,852,250.00 | \$11,619,000.00 | (\$1,233,250.00) | -10% |

Expenditures

MS - Material and Services

| | | | | | | | |
|-------|--------------------------|-----------|-----------|-----------|-----------|-------------|-------|
| 44104 | Miscellaneous | 51,964.89 | 4,017.29 | 0.00 | 0.00 | 0.00 | N/A |
| 44160 | Dues / Fees - AOC | 47,574.18 | 23,655.34 | 23,398.00 | 23,398.00 | 0.00 | 0% |
| 44170 | Dues / Fees - O&C | 0.00 | 0.00 | 5,784.00 | 5,784.00 | 0.00 | 0% |
| 44180 | Dues / Fees - CFTL | 7,477.76 | 2,744.00 | 1,750.00 | 1,750.00 | 0.00 | 0% |
| 44190 | Dues / Fees - NACo | 1,306.00 | 1,306.00 | 1,306.00 | 1,306.00 | 0.00 | 0% |
| 44200 | Dues / Fees | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | N/A |
| 44595 | Videotaping Expense | 68,325.71 | 91,430.97 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| 44860 | Predatory Animal Control | 10,000.00 | 35,000.00 | 51,600.00 | 0.00 | (51,600.00) | -100% |
| 44910 | Forest Patrol Assessment | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | N/A |
| 45021 | Interest Expense | 9,054.07 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0% |
| 45291 | Sr Citizen Council | 50,000.00 | 35,000.00 | 35,000.00 | 0.00 | (35,000.00) | -100% |
| 47010 | Special Projects | 371.06 | 921.60 | 0.00 | 0.00 | 0.00 | N/A |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|------------------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------|----------------------|
| Fund: 100 - General Fund | | | | | | | |
| Department: 000 - Non-Departmental | | | | | | | |
| 99174 | Humane Society - Large Animals | 12,226.14 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 99610 | Soil Cons Sec Grant | 37,500.00 | 15,000.00 | 25,000.00 | 0.00 | (25,000.00) | -100% |
| 99755 | Risk Management | 0.00 | 0.00 | 11,670.00 | 10,294.00 | (1,376.00) | -12% |
| 99760 | Insurance/Liability | 10,412.00 | 10,412.00 | 19,002.00 | 19,275.00 | 273.00 | 1% |
| 99770 | Internal Services | 206,484.00 | 206,484.00 | 173,239.00 | 0.00 | (173,239.00) | -100% |
| 99780 | Space Rent | 428,979.00 | 414,743.00 | 423,002.00 | 483,657.00 | 60,655.00 | 14% |
| 99781 | Steering Committee Hardware Charge | 450.00 | 450.00 | 450.00 | 0.00 | (450.00) | -100% |
| Account Classification Total: MS - Material and Services | | \$942,124.81 | \$841,164.20 | \$812,201.00 | \$557,964.00 | (\$254,237.00) | -31% |
| | | | | | | | |
| CO - Capital Outlay | | | | | | | |
| 88190 | Communications Equipment | 0.00 | 77,509.14 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CO - Capital Outlay | | \$0.00 | \$77,509.14 | \$0.00 | \$0.00 | \$0.00 | 0% |
| | | | | | | | |
| IF - Interfund Transfers | | | | | | | |
| 99010 | Trans - Commissioners | 155,158.28 | 153,221.34 | 178,635.00 | 342,913.00 | 164,278.00 | 92% |
| 99011 | Trans - Assessor | 721,913.44 | 595,338.44 | 776,144.00 | 762,800.00 | (13,344.00) | -2% |
| 99012 | Trans - Clerk | 173,871.88 | 274,577.91 | 189,811.00 | 189,413.00 | (398.00) | 0% |
| 99013 | Trans - District Attorney | 1,050,306.60 | 964,459.63 | 1,050,914.00 | 815,686.00 | (235,228.00) | -22% |
| 99014 | Trans - Juvenile | 1,259,775.39 | 1,265,010.18 | 1,236,864.00 | 983,823.00 | (253,041.00) | -20% |
| 99015 | Trans - Emergency Services | 51,135.43 | 77,930.54 | 57,833.00 | 54,565.00 | (3,268.00) | -6% |
| 99016 | Trans - OSU Extension | 217,440.33 | 224,544.40 | 239,211.00 | 191,951.00 | (47,260.00) | -20% |
| 99017 | Trans - Experiment Station | 61,089.64 | 87,210.41 | 93,748.00 | 74,998.00 | (18,750.00) | -20% |
| 99018 | Trans - Water Master | 70,820.38 | 74,056.39 | 77,454.00 | 80,936.00 | 3,482.00 | 4% |
| 99019 | Trans - Tax Collector | 132,932.50 | 198,070.71 | 262,983.00 | 319,270.00 | 56,287.00 | 21% |
| 99022 | Trans - Justice Court | 0.00 | 23,841.78 | 0.00 | 0.00 | 0.00 | N/A |
| 99027 | Trans - CDD | 351,256.00 | 319,643.00 | 34,000.00 | 200,000.00 | 166,000.00 | 488% |
| 99030 | Trans - Sheriff Admin | 352,076.01 | 299,521.22 | 302,198.00 | 815,376.00 | 513,178.00 | 170% |
| 99031 | Trans - Sheriff Patrol | 2,767,340.39 | 2,089,289.29 | 540,468.00 | 619,060.00 | 78,592.00 | 15% |
| 99032 | Trans - Sheriff Jail | 2,663,964.99 | 2,906,048.28 | 4,015,342.00 | 3,036,891.00 | (978,451.00) | -24% |
| 99033 | Trans - Sheriff Civil | 340,527.21 | 484,536.82 | 483,862.00 | 434,301.00 | (49,561.00) | -10% |
| 99130 | Trans - Health Service | 348,254.00 | 316,823.00 | 303,915.00 | 200,000.00 | (103,915.00) | -34% |
| 99173 | Trans - S&R Operations | 8,148.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 99301 | Trans - Finance | 0.00 | 231,893.34 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IF - Interfund Transfers | | \$10,726,010.47 | \$10,586,016.68 | \$9,843,382.00 | \$9,121,983.00 | (\$721,399.00) | -7% |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
438 Equipment Reserve

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 157,077 | 307,773 | 414,000 | 5,000 |
| Capital Outlay | 172,436 | 593,993 | 567,854 | 49,900 |
| Debt Service | 776,108 | 904,776 | 275,000 | 185,000 |
| Interfund Transfers | 1,670,976 | 191,223 | 1,545,151 | 70,199 |
| Subtotal Current Expenditures | 2,776,597 | 1,997,765 | 2,802,005 | 310,099 |
| Reserves | - | - | - | 900,000 |
| Contingency | - | - | - | 272,800 |
| Unappropriated Fund Balance | 1,077,037 | 1,181,165 | - | - |
| Subtotal Noncurrent Expenditures | 1,077,037 | 1,181,165 | - | 1,172,800 |
| Total Requirements by Budgetary Category | 3,853,634 | 3,178,929 | 2,802,005 | 1,482,899 |
| <u>Requirements by Fund</u> | | | | |
| Equipment Reserve (438) | 3,853,634 | 3,178,929 | 2,802,005 | 1,482,899 |
| Total Requirements by Fund | 3,853,634 | 3,178,929 | 2,802,005 | 1,482,899 |

| | | | | |
|---|------------------|------------------|------------------|------------------|
| <u>Resources by Budgetary Category</u> | | | | |
| Charges for Services | 192,000 | 187,200 | - | - |
| Investment Earnings | 32,083 | 16,357 | 20,000 | 6,000 |
| Interfund Transfers | 660,124 | 722,840 | 254,210 | 119,899 |
| Debt Proceeds | 548,583 | 1,171,219 | 513,795 | 357,000 |
| Sale of Capital Assets | - | 1,277 | - | - |
| Miscellaneous | - | - | 14,000 | - |
| Beginning Fund Balance | 2,420,844 | 1,077,037 | 2,000,000 | 1,000,000 |
| Total Resources by Budgetary Category | 3,853,634 | 3,175,929 | 2,802,005 | 1,482,899 |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| <u>Mandate</u> | Total Cost | Personnel Services | FTE |
|-----------------------|-------------------|---------------------------|------------|
| Equipment Reserve | 1,482,899 | - | - |
| Total Mandates | 1,482,899 | - | - |

The purpose of this fund was to provide reserve funds for departments to set aside resources for captial items. It is funded by transfers from other funds. This fund has also loaned money to other funds and is being repaid.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|----------------------------------|-----------------------|-----------------------|------------------------|-------------------|----------------------|----------------------|
| Fund: 438 - Equipment Reserve | | | | | | | |
| Department: 580 - Equipment | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| CS - Charges for Service | | | | | | | |
| 32170 | Steering Committee Hardware Fees | 192,000.00 | 187,200.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CS - Charges for Service | | \$192,000.00 | \$187,200.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 26,107.05 | 9,233.26 | 20,000.00 | 6,000.00 | (14,000.00) | -70% |
| 39510 | Interfund Loan Interest | 5,976.16 | 7,123.79 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IN - Interest | | \$32,083.21 | \$16,357.05 | \$20,000.00 | \$6,000.00 | (\$14,000.00) | -70% |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 0.00 | 0.00 | 14,000.00 | 0.00 | (14,000.00) | -100% |
| Account Classification Total: MI - Miscellaneous | | \$0.00 | \$0.00 | \$14,000.00 | \$0.00 | (\$14,000.00) | -100% |
| TI - Interfund Transfers | | | | | | | |
| 32180 | Trans - Phones | 43,202.00 | 28,661.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36020 | Trans - Field Research | 246.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36200 | Trans - Road Dept | 400,000.00 | 400,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36220 | Trans - Corner Restoratio | 1,035.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36225 | Trans - Library | 0.00 | 458.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36230 | Trans - CCF | 1,500.00 | 3,606.00 | 3,606.00 | 0.00 | (3,606.00) | -100% |
| 36235 | Trans - Park | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 | 0% |
| 36240 | Trans - Health Dept | 731.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36241 | Trans - Code Enforcement | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36250 | Trans - MH Dept | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36261 | Trans - Veterans | 794.00 | 2,144.00 | 2,144.00 | 2,144.00 | 0.00 | 0% |
| 36270 | Trans - Dog Control | 963.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36280 | Trans - Law Library | 0.00 | 1,870.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36440 | Trans - Property WCF | 500.00 | 500.00 | 0.00 | 1,000.00 | 1,000.00 | N/A |
| 36670 | Trans - Comm Corr | 24,317.00 | 15,000.00 | 33,958.00 | 50,543.00 | 16,585.00 | 49% |
| 39008 | Trans - Sheriff Patrol | 0.00 | 10,449.00 | 62,000.00 | 0.00 | (62,000.00) | -100% |
| 39021 | Trans - Museum Operations | 211.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 0% |
| 39026 | Trans - Surveyor | 0.00 | 500.00 | 500.00 | 1,000.00 | 500.00 | 100% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|----------------------|
| Fund: 438 - Equipment Reserve | | | | | | | |
| Department: 580 - Equipment | | | | | | | |
| 39040 | Trans - Assessor | 0.00 | 400.00 | 5,000.00 | 5,000.00 | 0.00 | 0% |
| 39041 | Trans - Tax Collector | 0.00 | 846.00 | 0.00 | 500.00 | 500.00 | N/A |
| 39042 | Trans - Clerk | 0.00 | 6,182.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39043 | Trans - Sheriff Corrections | 42,000.00 | 61,064.00 | 61,064.00 | 0.00 | (61,064.00) | -100% |
| 39044 | Trans - Sheriff Civil | 16,500.00 | 17,193.00 | 17,193.00 | 17,193.00 | 0.00 | 0% |
| 39045 | Trans - Juvenile | 5,360.00 | 6,815.10 | 0.00 | 0.00 | 0.00 | N/A |
| 39046 | Trans - KCEMA | 3,718.00 | 5,175.00 | 5,175.00 | 3,719.00 | (1,456.00) | -28% |
| 39047 | Trans - Water Master | 0.00 | 325.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39052 | Trans - Patrol | 80,056.58 | 90,856.53 | 0.00 | 0.00 | 0.00 | N/A |
| 39053 | Trans - OSU Extension | 2,990.00 | 800.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39054 | Trans - Onsite | 500.00 | 1,525.51 | 0.00 | 0.00 | 0.00 | N/A |
| 39058 | Trans - Internal Services Fund | 0.00 | 0.00 | 14,000.00 | 0.00 | (14,000.00) | -100% |
| 39201 | Trans - MH Admin | 0.00 | 28,691.00 | 8,691.00 | 0.00 | (8,691.00) | -100% |
| 39202 | Trans - MH MRDD Case Management | 0.00 | 10,200.00 | 10,300.00 | 10,300.00 | 0.00 | 0% |
| 39203 | Trans - MH MED-COM Support | 0.00 | 2,079.00 | 2,079.00 | 0.00 | (2,079.00) | -100% |
| Account Classification Total: TI - Interfund Transfers | | \$660,123.58 | \$725,840.14 | \$254,210.00 | \$119,899.00 | (\$134,311.00) | -53% |
| DP - Debt Proceeds | | | | | | | |
| 39500 | Interfund Loan Proceeds | 548,583.39 | 1,171,218.59 | 513,795.00 | 357,000.00 | (156,795.00) | -31% |
| Account Classification Total: DP - Debt Proceeds | | \$548,583.39 | \$1,171,218.59 | \$513,795.00 | \$357,000.00 | (\$156,795.00) | -31% |
| CA - Sale of Capital Assets | | | | | | | |
| 36420 | Sales - Property | 0.00 | 296.80 | 0.00 | 0.00 | 0.00 | N/A |
| 36850 | Sales - Surplus Property | 0.00 | 980.02 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CA - Sale of Capital Assets | | \$0.00 | \$1,276.82 | \$0.00 | \$0.00 | \$0.00 | 0% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 2,420,843.69 | 1,077,036.88 | 2,000,000.00 | 1,000,000.00 | (1,000,000.00) | -50% |
| Account Classification Total: FB - Fund Balances | | \$2,420,843.69 | \$1,077,036.88 | \$2,000,000.00 | \$1,000,000.00 | (\$1,000,000.00) | -50% |
| Department Total: 580 - Equipment | | \$3,853,633.87 | \$3,178,929.48 | \$2,802,005.00 | \$1,482,899.00 | (\$1,319,106.00) | -47% |

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|---------------------------------|-----------------------|-----------------------|------------------------|---------------------|-----------------------|----------------------|
| Fund: 438 - Equipment Reserve | | | | | | | |
| Department: 580 - Equipment | | | | | | | |
| MS - Material and Services | | | | | | | |
| 44110 | Supplies - Other | 848.02 | 37,589.77 | 14,000.00 | 5,000.00 | (9,000.00) | -64% |
| 44113 | Office Equipment | 0.00 | 821.27 | 0.00 | 0.00 | 0.00 | N/A |
| 44115 | Computer Equipment | 0.00 | 379.99 | 0.00 | 0.00 | 0.00 | N/A |
| 44300 | Equip Maintenance & Repair | 0.00 | 0.00 | 250,000.00 | 0.00 | (250,000.00) | -100% |
| 44640 | Telephone | 0.00 | 48,706.89 | 0.00 | 0.00 | 0.00 | N/A |
| 44670 | Equipment | 107,104.53 | 87,826.95 | 50,000.00 | 0.00 | (50,000.00) | -100% |
| 44996 | Hardware / Software Maintenance | 48,739.99 | 132,238.91 | 0.00 | 0.00 | 0.00 | N/A |
| 45020 | Contract Services | 384.50 | 209.40 | 100,000.00 | 0.00 | (100,000.00) | -100% |
| Account Classification Total: MS - Material and Services | | \$157,077.04 | \$307,773.18 | \$414,000.00 | \$5,000.00 | (\$409,000.00) | -99% |
| CO - Capital Outlay | | | | | | | |
| 88000 | Vehicles Other | 99,603.20 | 286,036.60 | 35,000.00 | 24,000.00 | (11,000.00) | -31% |
| 88170 | Facilities Improvement | 0.00 | 0.00 | 328,000.00 | 0.00 | (328,000.00) | -100% |
| 88360 | Equipment | 0.00 | 15,613.22 | 204,854.00 | 25,900.00 | (178,954.00) | -87% |
| 88760 | Computer Equipment | 72,833.02 | 8,827.86 | 0.00 | 0.00 | 0.00 | N/A |
| 88900 | Heavy Equipment | 0.00 | 283,515.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CO - Capital Outlay | | \$172,436.22 | \$593,992.68 | \$567,854.00 | \$49,900.00 | (\$517,954.00) | -91% |
| DS - Debt Service | | | | | | | |
| 99950 | Interfund Loan Principal | 776,107.68 | 904,775.92 | 275,000.00 | 185,000.00 | (90,000.00) | -33% |
| Account Classification Total: DS - Debt Service | | \$776,107.68 | \$904,775.92 | \$275,000.00 | \$185,000.00 | (\$90,000.00) | -33% |
| IF - Interfund Transfers | | | | | | | |
| 99016 | Trans - OSU Extension | 0.00 | 0.00 | 0.00 | 11,018.00 | 11,018.00 | N/A |
| 99027 | Trans - CDD | 78,681.00 | 151,223.00 | 61,717.00 | 48,181.00 | (13,536.00) | -22% |
| 99043 | Trans - Internal Services Fund | 41,116.99 | 0.00 | 200,000.00 | 0.00 | (200,000.00) | -100% |
| 99060 | Trans - Capital Projects | 74,777.50 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 99085 | Trans - CCF | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | N/A |
| 99115 | Trans - Library Reserve | 0.00 | 0.00 | 116,000.00 | 0.00 | (116,000.00) | -100% |
| 99140 | Trans - Dog Control | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 99170 | Trans - Road Fund | 0.00 | 0.00 | 1,124,632.00 | 0.00 | (1,124,632.00) | -100% |
| 99177 | Trans - Surveyor | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | N/A |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
650 County Schools

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| Requirements by Budgetary Category | | | | |
| Materials and Services | 2,668,727 | 1,921,502 | 3,158,500 | 315,200 |
| Subtotal Current Expenditures | 2,668,727 | 1,921,502 | 3,158,500 | 315,200 |
| Unappropriated Fund Balance | 933,985 | 1,270,126 | - | - |
| Subtotal Noncurrent Expenditures | 933,985 | 1,270,126 | - | - |
| Total Requirements by Budgetary Category | 3,602,711 | 3,191,628 | 3,158,500 | 315,200 |

| Requirements by Fund | | | | |
|-----------------------------------|------------------|------------------|------------------|----------------|
| County Schools (650) | 3,602,711 | 3,191,628 | 3,158,500 | 315,200 |
| Total Requirements by Fund | 3,602,711 | 3,191,628 | 3,158,500 | 315,200 |

| Resources by Budgetary Category | | | | |
|--|------------------|------------------|------------------|----------------|
| Intergovernmental | 3,088,090 | 2,250,974 | 2,108,000 | 315,000 |
| Fines and Forfeitures | - | 224 | - | 100 |
| Investment Earnings | 6,162 | 6,445 | 500 | 100 |
| Beginning Fund Balance | 508,459 | 933,985 | 1,050,000 | - |
| Total Resources by Budgetary Category | 3,602,711 | 3,191,628 | 3,158,500 | 315,200 |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| Mandate | Total Cost | Personnel Services | FTE |
|----------------|-------------------|---------------------------|------------|
| County Schools | 315,200 | - | - |
| Total Mandates | 315,200 | - | - |

The purpose of this fund was to provide for a fund to aggregate resources provided by Federal Forest receipts to be passed through to the public school districts in Klamath County. Pursuant to ORS 294.060 this fund was established to provide for this process.

294.060 Apportionment of moneys received by counties from federal forest reserves to road and school funds. (1) The moneys received by each county under ORS 293.560 shall be divided 75 percent to the road fund and 25 percent to the school fund of the county and, subject to subsection (2) of this section, the moneys shall be expended as other moneys in those funds are expended.

Sec. 1. Distribution of moneys from, or based on, federal Secure Rural Schools and Community Self-Determination Act. (1) The purpose of this section is to ensure that school districts receive a percentage of amounts received by the state under the Secure Rural Schools and Community Self-Determination Act of 2000 (P.L. 106-393).

(2) The Oregon Department of Administrative Services shall distribute all sums received by the state pursuant to section 102(a)(2), (c)(1) and (d)(1)(A), P.L. 106-393, or based on P.L. 106-393, to counties in the same manner as are sums derived from forest reserve rentals, sales of timber and other sources from forest reserves under ORS 293.560. The department shall ensure that, of the total amount distributed to all counties in any fiscal year, the percentage distributed to each county in any fiscal year is the same as the county's percentage share of all payments received by the state during the eligibility period described in section 3(2), P.L. 106-393.

(3) A county that receives funds from the department pursuant to subsection (2) of this section as the county's share of federal funds distributed under P.L. 106-393 shall deposit 25 percent of those funds in the county school fund or shall deposit an amount as specified in ORS 294.060 (3) to (6).

(4) Pursuant to ORS 328.015, amounts in the county school fund shall be distributed to the school districts in the county

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-----------------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------------------|-------------------|
| Fund: 650 - County Schools | | | | | | | |
| Department: 769 - County Schools | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IG - Intergovernmental | | | | | | | |
| 33150 | Receipts - Federal Forest | 2,885,337.93 | 1,947,468.94 | 1,903,000.00 | 200,000.00 | (1,703,000.00) | -89% |
| 33350 | State Board of Forestry | 145,940.73 | 245,324.03 | 150,000.00 | 50,000.00 | (100,000.00) | -67% |
| 33360 | Taxes - Electric Coop | 41,104.52 | 44,320.97 | 40,000.00 | 50,000.00 | 10,000.00 | 25% |
| 33735 | Small Rail Car | 15,706.89 | 13,859.79 | 15,000.00 | 15,000.00 | 0.00 | 0% |
| Account Classification Total: IG - Intergovernmental | | \$3,088,090.07 | \$2,250,973.73 | \$2,108,000.00 | \$315,000.00 | (\$1,793,000.00) | -85% |
| FF - Fines and Forfeitures | | | | | | | |
| 34300 | Fees - Court | 0.00 | 224.04 | 0.00 | 100.00 | 100.00 | N/A |
| Account Classification Total: FF - Fines and Forfeitures | | \$0.00 | \$224.04 | \$0.00 | \$100.00 | \$100.00 | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 6,161.81 | 6,445.37 | 500.00 | 100.00 | (400.00) | -80% |
| Account Classification Total: IN - Interest | | \$6,161.81 | \$6,445.37 | \$500.00 | \$100.00 | (\$400.00) | -80% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 508,459.23 | 933,984.53 | 1,050,000.00 | 0.00 | (1,050,000.00) | -100% |
| Account Classification Total: FB - Fund Balances | | \$508,459.23 | \$933,984.53 | \$1,050,000.00 | \$0.00 | (\$1,050,000.00) | -100% |
| Department Total: 769 - County Schools | | \$3,602,711.11 | \$3,191,627.67 | \$3,158,500.00 | \$315,200.00 | (\$2,843,300.00) | -90% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 44104 | Miscellaneous | 2,668,726.58 | 1,921,501.55 | 3,158,500.00 | 315,200.00 | (2,843,300.00) | -90% |
| Account Classification Total: MS - Material and Services | | \$2,668,726.58 | \$1,921,501.55 | \$3,158,500.00 | \$315,200.00 | (\$2,843,300.00) | -90% |
| FB - Fund Balance & Reserves | | | | | | | |
| 99981 | Unappropriated Fund Balance | 933,984.53 | 1,270,126.12 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: FB - Fund Balance & Reserves | | \$933,984.53 | \$1,270,126.12 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Department Total: 769 - County Schools | | \$3,602,711.11 | \$3,191,627.67 | \$3,158,500.00 | \$315,200.00 | (\$2,843,300.00) | -90% |

Klamath County, Oregon
 2013-2014 Budget Financial Presentation
 9347 PERS Reserve

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Personal Services | - | - | 10,000 | - |
| Subtotal Current Expenditures | - | - | 10,000 | - |
| Reserves | - | - | 175,500 | 193,500 |
| Unappropriated Fund Balance | 184,437 | 201,523 | | |
| Total Requirements by Budgetary Category | 184,437 | 201,523 | 185,500 | 193,500 |
| <u>Requirements by Fund</u> | | | | |
| PERS Reserve (9347) | 184,437 | 201,523 | 185,500 | 193,500 |
| Total Requirements by Fund | 184,437 | 201,523 | 185,500 | 193,500 |
| <u>Resources by Budgetary Category</u> | | | | |
| Investment Earnings | 80 | 361 | 500 | 500 |
| Interfund Transfers | 184,357 | 16,725 | - | - |
| Beginning Fund Balance | - | 184,437 | 185,000 | 193,000 |
| Total Resources by Budgetary Category | 184,437 | 201,523 | 185,500 | 193,500 |
| <u>Full-Time Employee Equivalents</u> | | | | |
| | - | - | - | - |
| <u>Mandate</u> | | | | |
| PERS Reserve | 193,500 | - | - | |
| Total Mandates | 193,500 | - | - | |

This fund is created to account for resources that have been set aside to offset increase in the State of Oregon Public Employees Retirement (PERS) required contribution rates. Money have been transferred into this fund in 2010-11 by increasing the required contribution rate in 2010-2011 and placing the extra contribution into this fund.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-----------------------------|-----------------------|-----------------------|------------------------|---------------------|----------------------|----------------------|
| Fund: 9347 - PERS Holding | | | | | | | |
| Department: 000 - Non-Departmental | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 80.46 | 360.86 | 500.00 | 500.00 | 0.00 | 0.00 |
| Account Classification Total: IN - Interest | | \$80.46 | \$360.86 | \$500.00 | \$500.00 | \$0.00 | 0.00 |
| TI - Interfund Transfers | | | | | | | |
| 36290 | Trans - Marine Law Enf | 4,812.45 | 233.44 | 0.00 | 0.00 | 0.00 | N/A |
| 36291 | Trans - Search and Rescue | 1,599.05 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 36455 | Trans - Comm Corrections | 26,000.37 | 1,663.58 | 0.00 | 0.00 | 0.00 | N/A |
| 39007 | Trans - Sheriff Admin | 4,306.69 | 333.66 | 0.00 | 0.00 | 0.00 | N/A |
| 39008 | Trans - Sheriff Patrol | 80,412.63 | 3,869.51 | 0.00 | 0.00 | 0.00 | N/A |
| 39011 | Trans - Court Security | 0.00 | 4,934.42 | 0.00 | 0.00 | 0.00 | N/A |
| 39043 | Trans - Sheriff Corrections | 67,225.76 | 5,251.31 | 0.00 | 0.00 | 0.00 | N/A |
| 39044 | Trans - Sheriff Civil | 0.00 | 438.59 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: TI - Interfund Transfers | | \$184,356.95 | \$16,724.51 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 0.00 | 184,437.41 | 185,000.00 | 193,000.00 | 8,000.00 | 0.04 |
| Account Classification Total: FB - Fund Balances | | \$0.00 | \$184,437.41 | \$185,000.00 | \$193,000.00 | \$8,000.00 | 0.04 |
| Department Total: 000 - Non-Departmental | | \$184,437.41 | \$201,522.78 | \$185,500.00 | \$193,500.00 | \$8,000.00 | 0.04 |
| <u>Expenditures</u> | | | | | | | |
| PS - Personnel Services | | | | | | | |
| 63970 | Retirement - PERS | 0.00 | 0.00 | 10,000.00 | 0.00 | (10,000.00) | (1.00) |
| Account Classification Total: PS - Personnel Services | | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | (\$10,000.00) | (1.00) |
| FB - Fund Balance & Reserves | | | | | | | |
| 99980 | Reserve Future Expenditures | 0.00 | 0.00 | 175,500.00 | 193,500.00 | 18,000.00 | 0.10 |
| 99981 | Unappropriated Fund Balance | 184,437.41 | 201,522.78 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: FB - Fund Balance & Reserves | | \$184,437.41 | \$201,522.78 | \$175,500.00 | \$193,500.00 | \$18,000.00 | 0.10 |
| Department Total: 000 - Non-Departmental | | \$184,437.41 | \$201,522.78 | \$185,500.00 | \$193,500.00 | \$8,000.00 | 0.04 |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
340 Courthouse Bond

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|---------------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 2,575 | - | - | - |
| Debt Service | 1,595,295 | - | - | - |
| Interfund Transfers | - | 393,252 | | |
| Subtotal Current Expenditures | 1,597,870 | 393,252 | - | - |
| Unappropriated Fund Balance | 290,768 | - | - | - |
| Subtotal Noncurrent Expenditures | 290,768 | - | - | - |
| Total Requirements by Budgetary Category | 1,888,638 | 393,252 | - | - |
| <u>Requirements by Fund</u> | | | | |
| Courthouse B&I (340) | 1,888,638 | 393,252 | - | - |
| Total Requirements by Fund | 1,888,638 | 393,252 | - | - |
| <u>Resources by Budgetary Category</u> | | | | |
| Taxes | 1,676,232 | 100,407 | - | - |
| Investment Earnings | 5,474 | 2,077 | - | - |
| Beginning Fund Balance | 206,931 | 290,768 | - | - |
| Total Resources by Budgetary Category | 1,888,638 | 393,252 | - | - |
| Full-Time Employee Equivalents | - | - | - | - |
| <u>Mandate</u> | | | | |
| | Total Cost | Personnel Services | FTE | |
| Debt Service | - | - | - | |
| Total Mandates | - | - | - | |

The purpose of this fund was to provide for a fund to aggregate resources provided by a special tax levy to repay the 1996 General Obligation Bonds used to construct the Klamath County Courthouse. The bonds were completely repaid in the 2010-11 fiscal year. Any remaining equity in the fund will be transferred to the General Fund.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-------------------------------|-----------------------|-----------------------|------------------------|---------------|---------------|----------------------|
| Fund: 340 - Courthouse B&I | | | | | | | |
| Department: 325 - Debt Service | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| PT - Property Taxes | | | | | | | |
| 31100 | Property Taxes - Current | 1,595,657.94 | 4,499.45 | 0.00 | 0.00 | 0.00 | N/A |
| 31200 | Property Taxes - Prior | 66,753.23 | 87,377.71 | 0.00 | 0.00 | 0.00 | N/A |
| 36441 | Sales - Property Distribution | 13,820.97 | 8,530.04 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: PT - Property Taxes | | \$1,676,232.14 | \$100,407.20 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 5,474.02 | 2,076.87 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IN - Interest | | \$5,474.02 | \$2,076.87 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 206,931.47 | 290,767.63 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: FB - Fund Balances | | \$206,931.47 | \$290,767.63 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| Department Total: 325 - Debt Service | | \$1,888,637.63 | \$393,251.70 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 45020 | Contract Services | 2,575.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: MS - Material and Services | | \$2,575.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| DS - Debt Service | | | | | | | |
| 99930 | Bond Interest | 80,295.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 99940 | Bond Principal | 1,515,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: DS - Debt Service | | \$1,595,295.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| IF - Interfund Transfers | | | | | | | |
| 99040 | Trans - General Fund | 0.00 | 393,251.70 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IF - Interfund Transfers | | \$0.00 | \$393,251.70 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| FB - Fund Balance & Reserves | | | | | | | |
| 99981 | Unappropriated Fund Balance | 290,767.63 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

Klamath County, Oregon
 2013-2014 Budget Financial Presentation
 350 Fairgrounds Bond

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|---------------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Interfund Transfers | - | 71,352 | - | - |
| Subtotal Current Expenditures | - | 71,352 | - | - |
| Unappropriated Fund Balance | 51,322 | - | - | - |
| Subtotal Noncurrent Expenditures | 51,322 | - | - | - |
| Total Requirements by Budgetary Category | 51,322 | 71,352 | - | - |
| <u>Requirements by Fund</u> | | | | |
| Fairgrounds B&I (350) | 51,322 | 71,352 | - | - |
| Total Requirements by Fund | 51,322 | 71,352 | - | - |
| <u>Resources by Budgetary Category</u> | | | | |
| Taxes | 21,513 | 19,723 | - | - |
| Investment Earnings | 292 | 307 | - | - |
| Beginning Fund Balance | 29,517 | 51,322 | - | - |
| Total Resources by Budgetary Category | 51,322 | 71,352 | - | - |
| <u>Full-Time Employee Equivalents</u> | | | | |
| | - | - | - | - |
| <u>Mandate</u> | | | | |
| | Total Cost | Personnel Services | FTE | |
| Debt Service | - | - | - | |
| Total Mandates | - | - | - | |

The purpose of this fund was to provide for a fund to aggregate resources provided by a special tax levy to repay the 1999 General Obligation Bonds used to construct the Fairgrounds Event Center. The bonds were completely repaid in the 2009-10 fiscal year. Any remaining equity in the fund will be transferred to the General Fund.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
800 Emergency Tele Excise Tax

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 357,531 | 353,901 | 370,000 | |
| Total Requirements by Budgetary Category | 357,531 | 353,901 | 370,000 | - |
| <u>Requirements by Fund</u> | | | | |
| Emergency Telephone Excise Tax (800) | 357,531 | 353,901 | 370,000 | |
| Total Requirements by Fund | 357,531 | 353,901 | 370,000 | - |
| <u>Resources by Budgetary Category</u> | | | | |
| Taxes | 357,531 | 353,901 | 370,000 | |
| Total Resources by Budgetary Category | 357,531 | 353,901 | 370,000 | - |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| <u>Mandate</u> | Total Cost | Personnel Services | FTE |
|---------------------------|-------------------|---------------------------|------------|
| Emergency Tele Excise Tax | - | - | - |
| Total Mandates | - | - | - |

This fund is created to account for resources that pass through Klamath County to the Klamath Emergency Communications District (9-1-1). Telephone excise taxes are collected at the state level and passed through the counties to the local emergency communication agencies. Below is the ORS that pertains to the pass through requirement.

TAX FOR EMERGENCY COMMUNICATIONS

ORS 403.240 Distribution of account proceeds; uses; reimbursement request review; reports.

(9) After all amounts under subsections (1) and (2) of this section and ORS 403.235 (2) have been paid, the office shall distribute the balance of the Emergency Communications Account to cities on a per capita basis and to counties on a per capita basis of each county's unincorporated area for distribution to 9-1-1 jurisdictions within the city or county. However, each county must receive a minimum of one percent of the balance of the account after the amounts under subsections (1) and (2) of this section and ORS 403.235 (2) have been paid. A city or county shall pay each 9-1-1 jurisdiction whose 9-1-1 service area includes all or part of the city or county.

Oregon Senate Bill 1559 amended the above statute to provide for direct payments to the 9-1-1 jurisdictions. Klamath County

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
596 Taylor Grazing

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|---------------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 4,470 | 4,640 | 5,500 | 4,000 |
| Subtotal Current Expenditures | 4,470 | 4,640 | 5,500 | 4,000 |
| Unappropriated Fund Balance | 1 | 1 | - | - |
| Subtotal Noncurrent Expenditures | 1 | 1 | - | - |
| Total Requirements by Budgetary Category | 4,471 | 4,642 | 5,500 | 4,000 |
| <u>Requirements by Fund</u> | | | | |
| Taylor Grazing (280) | 4,471 | 4,642 | 5,500 | 4,000 |
| Total Requirements by Fund | 4,471 | 4,642 | 5,500 | 4,000 |
| <u>Resources by Budgetary Category</u> | | | | |
| Intergovernmental | 4,471 | 4,640 | 5,500 | 4,000 |
| Beginning Fund Balance | - | 1 | - | - |
| Total Resources by Budgetary Category | 4,471 | 4,642 | 5,500 | 4,000 |
| Full-Time Employee Equivalents | - | - | - | - |
| <u>Mandate</u> | | | | |
| | Total Cost | Personnel Services | FTE | |
| Taylor Grazing | 4,000 | - | - | |
| Total Mandates | 4,000 | - | - | |

The purpose of this fund was to provide for a fund to aggregate resources provided by Taylor Grazing Act to be passed through to the public school districts in Klamath County. Pursuant to ORS 294.060 this fund was established to provide for this process.

293.575 Distribution of funds received under the Taylor Grazing Act; Taylor Grazing Fund. (1) Except for a distribution charge that shall be deducted to meet expenses incurred by the Oregon Department of Administrative Services in administering this section, all funds received from the United States Government as a distributive share of the amounts collected by the United States Government under the provisions of the Act of Congress of June 28, 1934, public document No. 482, known as the Taylor Grazing Act, and any Act amendatory thereof shall, upon receipt by the State Treasurer be credited to a special fund in the State Treasury to be known as the Taylor Grazing Fund and shall be distributed to the several counties in which such public lands are located. The distribution charge shall be 60 cents per county and is in addition to the transaction charge approved for the department during the budgetary process. The amount of the distribution charges is continuously appropriated to the department to meet expenses incurred in administering this section. The department shall ascertain from the proper United States officers, having the records of receipts from grazing permits and leased public lands, the amount of receipts from such sources in this state for each year for which money is received by the state. A separate account shall be kept of the sum received from each grazing district and lease of public lands, which sum shall be segregated by the department and paid to the county in which the grazing district or leased public land is located, based on the number of animal unit months contained in the grazing district or leased public land within the county from which the moneys are collected. However, where the grazing district or leased public land is located in more than one county, each shall receive such proportional amount of the sum as the animal unit months of such grazing district or leased public land included within the boundary of such county shall bear to the total animal unit months of such grazing district or lease. (2) As used in this section, "animal unit months" means the amount of forage required to sustain a bovine animal for one month.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
226 Tourism Fund

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|---------------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 162,237 | 90,581 | 185,500 | 163,487 |
| Subtotal Current Expenditures | 162,237 | 90,581 | 185,500 | 163,487 |
| Contingency | - | - | - | 154,000 |
| Unappropriated Fund Balance | 145,006 | 199,525 | 12,994 | - |
| Subtotal Noncurrent Expenditures | 145,006 | 199,525 | 12,994 | 154,000 |
| Total Requirements by Budgetary Category | 307,243 | 290,105 | 198,494 | 317,487 |
| <u>Requirements by Fund</u> | | | | |
| Tourism (226) | 307,243 | 290,105 | 198,494 | 317,487 |
| Total Requirements by Fund | 307,243 | 290,105 | 198,494 | 317,487 |
| <u>Resources by Budgetary Category</u> | | | | |
| Intergovernmental | 6,086 | 9,880 | - | - |
| Charges for Services | 29,736 | 11,971 | 30,000 | - |
| Investment Earnings | 1,001 | 749 | 500 | 500 |
| Interfund Transfers | 127,783 | 122,500 | 117,994 | 116,987 |
| Miscellaneous | 2,323 | - | - | - |
| Beginning Fund Balance | 140,314 | 145,006 | 50,000 | 200,000 |
| Total Resources by Budgetary Category | 307,243 | 290,105 | 198,494 | 317,487 |
| Full-Time Employee Equivalents | - | - | - | - |
| <u>Mandate</u> | | | | |
| | Total Cost | Personnel Services | FTE | |
| Tourism | 317,487 | - | - | |
| Total Mandates | 317,487 | - | - | |

The primary revenue source for this fund is a transfer from the transient room tax fund. The purpose of this fund as described in Klamath County Code Section 603.610 (2)(c) is to be used for the Tourism Promotion Grants Program, which will establish a competitive grants program for the promotion of tourism and conventions in Klamath County. The grants will be solicited competitively and the Board of County Commissioners will decide by application the disbursement of the grant funds.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|------------------------------|-----------------------|-----------------------|------------------------|---------------------|----------------------|----------------------|
| Fund: 226 - Tourism Competitive Grants | | | | | | | |
| Department: 160 - Tourism | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IG - Intergovernmental | | | | | | | |
| 33405 | Grants | 6,086.40 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 33690 | Grants - Miscellaneous | 0.00 | 9,880.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IG - Intergovernmental | | \$6,086.40 | \$9,880.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| CS - Charges for Service | | | | | | | |
| 36911 | Projects - Special Bulletins | 29,736.41 | 11,970.62 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| Account Classification Total: CS - Charges for Service | | \$29,736.41 | \$11,970.62 | \$30,000.00 | \$0.00 | (\$30,000.00) | -100% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 1,000.71 | 748.67 | 500.00 | 500.00 | 0.00 | 0% |
| Account Classification Total: IN - Interest | | \$1,000.71 | \$748.67 | \$500.00 | \$500.00 | \$0.00 | 0% |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 2,322.79 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: MI - Miscellaneous | | \$2,322.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| TI - Interfund Transfers | | | | | | | |
| 39055 | Trans - Transient Room | 127,783.20 | 122,499.66 | 117,994.00 | 116,987.00 | (1,007.00) | -1% |
| Account Classification Total: TI - Interfund Transfers | | \$127,783.20 | \$122,499.66 | \$117,994.00 | \$116,987.00 | (\$1,007.00) | -1% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 140,313.92 | 145,006.31 | 50,000.00 | 200,000.00 | 150,000.00 | 300% |
| Account Classification Total: FB - Fund Balances | | \$140,313.92 | \$145,006.31 | \$50,000.00 | \$200,000.00 | \$150,000.00 | 300% |
| Department Total: 160 - Tourism | | \$307,243.43 | \$290,105.26 | \$198,494.00 | \$317,487.00 | \$118,993.00 | 60% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 44700 | Postage | 21.19 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 45015 | Administration Fees | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| 45020 | Contract Services | 47,092.43 | 20,388.13 | 30,000.00 | 0.00 | (30,000.00) | -100% |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
301 Title III

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| Requirements by Budgetary Category | | | | |
| Materials and Services | 218,728 | 131,057 | 2,426,727 | 956,700 |
| Interfund Transfers | - | - | 408,227 | - |
| Subtotal Current Expenditures | 218,728 | 131,057 | 2,834,954 | 956,700 |
| Reserves | - | - | - | 319,000 |
| Contingency | - | - | - | 1,105,000 |
| Unappropriated Fund Balance | 2,491,379 | 2,373,594 | - | - |
| Subtotal Noncurrent Expenditures | 2,491,379 | 2,373,594 | - | 1,424,000 |
| Total Requirements by Budgetary Category | 2,710,107 | 2,504,651 | 2,834,954 | 2,380,700 |
| Requirements by Fund | | | | |
| Federal Forest Title III (285) | 2,298,223 | 2,096,424 | 2,426,727 | 2,380,700 |
| O & C Title III (295) | 411,883 | 408,226 | 408,227 | - |
| Total Requirements by Fund | 2,710,107 | 2,504,651 | 2,834,954 | 2,380,700 |
| Resources by Budgetary Category | | | | |
| Investment Earnings | 25,093 | 13,272 | 18,500 | - |
| Interfund Transfers | - | - | 408,227 | - |
| Beginning Fund Balance | 2,685,014 | 2,491,379 | 2,408,227 | 2,380,700 |
| Total Resources by Budgetary Category | 2,710,107 | 2,504,651 | 2,834,954 | 2,380,700 |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| Mandate | Total Cost | Personnel Services | FTE |
|-----------------------|-------------------|---------------------------|------------|
| Title III | 2,380,700 | - | - |
| Total Mandates | 2,380,700 | - | - |

Title III-County Funds

Title III funds may be used to carry out activities under the Firewise Communities program, to reimburse the county for search and rescue and other emergency services, and to develop community wildfire protection plans.

Counties allocating funds for Title III projects must annually submit a certification that the funds were used in accordance with Title III.

The authority to initiate Title III projects terminates on September 30, 2011. Funds not obligated by September 30, 2012 must be returned to the Treasury.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| Fund: 285 - Title III | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 21,251.88 | 11,055.14 | 18,500.00 | 0.00 | (18,500.00) | -100% |
| Account Classification Total: IN - Interest | | \$21,251.88 | \$11,055.14 | \$18,500.00 | \$0.00 | (\$18,500.00) | -100% |
| TI - Interfund Transfers | | | | | | | |
| 39010 | Trans - Fund Closures | 0.00 | 0.00 | 408,227.00 | 0.00 | (408,227.00) | -100% |
| Account Classification Total: TI - Interfund Transfers | | \$0.00 | \$0.00 | \$408,227.00 | \$0.00 | (\$408,227.00) | -100% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 2,276,971.43 | 2,085,369.26 | 2,000,000.00 | 2,380,700.00 | 380,700.00 | 19% |
| Account Classification Total: FB - Fund Balances | | \$2,276,971.43 | \$2,085,369.26 | \$2,000,000.00 | \$2,380,700.00 | \$380,700.00 | 19% |
| Revenues Total | | \$2,298,223.31 | \$2,096,424.40 | \$2,426,727.00 | \$2,380,700.00 | (\$46,027.00) | -2% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 45020 | Contract Services | 212,854.05 | 131,057.13 | 2,426,727.00 | 956,700.00 | (1,470,027.00) | -61% |
| Account Classification Total: MS - Material and Services | | \$212,854.05 | \$131,057.13 | \$2,426,727.00 | \$956,700.00 | (\$1,470,027.00) | -61% |
| CR - Contingencies | | | | | | | |
| 99750 | Operating Contingency | 0.00 | 0.00 | 0.00 | 1,105,000.00 | 1,105,000.00 | N/A |
| Account Classification Total: CR - Contingencies | | \$0.00 | \$0.00 | \$0.00 | \$1,105,000.00 | \$1,105,000.00 | |
| FB - Fund Balance & Reserves | | | | | | | |
| 99980 | Reserve Future Expenditures | 0.00 | 0.00 | 0.00 | 319,000.00 | 319,000.00 | N/A |
| 99981 | Unappropriated Fund Balance | 2,085,369.26 | 1,965,367.27 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: FB - Fund Balance & Reserves | | \$2,085,369.26 | \$1,965,367.27 | \$0.00 | \$319,000.00 | \$319,000.00 | |
| Expenditures Total | | \$2,298,223.31 | \$2,096,424.40 | \$2,426,727.00 | \$2,380,700.00 | (\$46,027.00) | -2% |
| Fund Revenue | Total: 285 - Title III | \$2,298,223.31 | \$2,096,424.40 | \$2,426,727.00 | \$2,380,700.00 | (\$46,027.00) | -2% |
| Fund Expenditure | Total: 285 - Title III | \$2,298,223.31 | \$2,096,424.40 | \$2,426,727.00 | \$2,380,700.00 | (\$46,027.00) | -2% |

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-----------------------------|-----------------------|-----------------------|------------------------|---------------------|-----------------------|----------------------|
| Fund: 285 - Title III | | | | | | | |
| Department: 302 - O&C Title III | | | | | | | |
| Sub Department: 501 - Title III Original | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 0.00 | 0.00 | 2,000.00 | 0.00 | (2,000.00) | -100% |
| Account Classification Total: IN - Interest | | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | (\$2,000.00) | -100% |
| TI - Interfund Transfers | | | | | | | |
| 39010 | Trans - Fund Closures | 0.00 | 0.00 | 232,017.00 | 0.00 | (232,017.00) | -100% |
| Account Classification Total: TI - Interfund Transfers | | \$0.00 | \$0.00 | \$232,017.00 | \$0.00 | (\$232,017.00) | -100% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 0.00 | 0.00 | 0.00 | 230,000.00 | 230,000.00 | N/A |
| Account Classification Total: FB - Fund Balances | | \$0.00 | \$0.00 | \$0.00 | \$230,000.00 | \$230,000.00 | |
| Sub Department Total: 501 - Title III Original | | \$0.00 | \$0.00 | \$234,017.00 | \$230,000.00 | (\$4,017.00) | -2% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 45020 | Contract Services | 0.00 | 0.00 | 234,017.00 | 67,000.00 | (167,017.00) | -71% |
| Account Classification Total: MS - Material and Services | | \$0.00 | \$0.00 | \$234,017.00 | \$67,000.00 | (\$167,017.00) | -71% |
| CR - Contingencies | | | | | | | |
| 99750 | Operating Contingency | 0.00 | 0.00 | 0.00 | 125,000.00 | 125,000.00 | N/A |
| Account Classification Total: CR - Contingencies | | \$0.00 | \$0.00 | \$0.00 | \$125,000.00 | \$125,000.00 | |
| FB - Fund Balance & Reserves | | | | | | | |
| 99980 | Reserve Future Expenditures | 0.00 | 0.00 | 0.00 | 38,000.00 | 38,000.00 | N/A |
| Account Classification Total: FB - Fund Balance & Reserves | | \$0.00 | \$0.00 | \$0.00 | \$38,000.00 | \$38,000.00 | |
| Sub Department Total: 501 - Title III Original | | \$0.00 | \$0.00 | \$234,017.00 | \$230,000.00 | (\$4,017.00) | -2% |
| Fund Revenue Total: 285 - Title III | | \$0.00 | \$0.00 | \$234,017.00 | \$230,000.00 | (\$4,017.00) | -2% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|-----------------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|-------------------|
| Fund: 285 - Title III | | | | | | | |
| Department: 302 - O&C Title III | | | | | | | |
| Sub Department: 502 - Title III New | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 0.00 | 0.00 | 1,500.00 | 0.00 | (1,500.00) | -100% |
| Account Classification Total: IN - Interest | | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | (\$1,500.00) | -100% |
| TI - Interfund Transfers | | | | | | | |
| 39010 | Trans - Fund Closures | 0.00 | 0.00 | 176,210.00 | 0.00 | (176,210.00) | -100% |
| Account Classification Total: TI - Interfund Transfers | | \$0.00 | \$0.00 | \$176,210.00 | \$0.00 | (\$176,210.00) | -100% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 0.00 | 0.00 | 0.00 | 177,000.00 | 177,000.00 | N/A |
| Account Classification Total: FB - Fund Balances | | \$0.00 | \$0.00 | \$0.00 | \$177,000.00 | \$177,000.00 | |
| Sub Department Total: 502 - Title III New | | \$0.00 | \$0.00 | \$177,710.00 | \$177,000.00 | (\$710.00) | 0% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 45020 | Contract Services | 0.00 | 0.00 | 177,710.00 | 65,000.00 | (112,710.00) | -63% |
| Account Classification Total: MS - Material and Services | | \$0.00 | \$0.00 | \$177,710.00 | \$65,000.00 | (\$112,710.00) | -63% |
| CR - Contingencies | | | | | | | |
| 99750 | Operating Contingency | 0.00 | 0.00 | 0.00 | 80,000.00 | 80,000.00 | N/A |
| Account Classification Total: CR - Contingencies | | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 | \$80,000.00 | |
| FB - Fund Balance & Reserves | | | | | | | |
| 99980 | Reserve Future Expenditures | 0.00 | 0.00 | 0.00 | 32,000.00 | 32,000.00 | N/A |
| Account Classification Total: FB - Fund Balance & Reserves | | \$0.00 | \$0.00 | \$0.00 | \$32,000.00 | \$32,000.00 | |
| Sub Department Total: 502 - Title III New | | \$0.00 | \$0.00 | \$177,710.00 | \$177,000.00 | (\$710.00) | 0% |
| Fund Revenue Total: 285 - Title III | | \$0.00 | \$0.00 | \$177,710.00 | \$177,000.00 | (\$710.00) | 0% |

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
610 Economic Development

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 238,291 | 180,003 | 200,000 | 206,000 |
| Debt Service | 15,987 | 17,239 | - | - |
| Interfund Transfers | 10,000 | 1,000 | - | - |
| Subtotal Current Expenditures | 264,278 | 198,243 | 200,000 | 206,000 |
| Contingency | - | - | 87,100 | 134,500 |
| Unappropriated Fund Balance | (8,282) | 59,248 | - | - |
| Subtotal Noncurrent Expenditures | (8,282) | 59,248 | 87,100 | 134,500 |
| Total Requirements by Budgetary Category | 255,996 | 257,491 | 287,100 | 340,500 |

| | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|
| <u>Requirements by Fund</u> | | | | |
| Economic Development (610) | 255,996 | 257,491 | 287,100 | 340,500 |
| Total Requirements by Fund | 255,996 | 257,491 | 287,100 | 340,500 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| <u>Resources by Budgetary Category</u> | | | | |
| Intergovernmental | 200,176 | 265,550 | 180,000 | 250,000 |
| Investment Earnings | 1 | 78 | - | 500 |
| Interfund Transfers | - | - | 87,100 | - |
| Debt Proceeds | 17,239 | - | - | - |
| Miscellaneous | 2,000 | 145 | - | - |
| Beginning Fund Balance | 36,580 | (8,282) | 20,000 | 90,000 |
| Total Resources by Budgetary Category | 255,996 | 257,491 | 287,100 | 340,500 |

| | | | | |
|---------------------------------------|---|---|---|---|
| Full-Time Employee Equivalents | - | - | - | - |
|---------------------------------------|---|---|---|---|

| <u>Mandate</u> | Total Cost | Personnel Services | FTE |
|-----------------------|-------------------|---------------------------|------------|
| Economic Development | 340,500 | - | - |
| Total Mandates | 340,500 | - | - |

The purpose of this fund was to provide for a fund to aggregate resources provided by the State of Oregon video lottery revenues. Pursuant to ORS 461.547 this fund was established to provide for local economic development activities.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|
| Fund: 610 - Economic Development | | | | | | | |
| Department: 785 - Economic Development | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IG - Intergovernmental | | | | | | | |
| 33021 | Video Poker | 200,176.00 | 265,550.00 | 180,000.00 | 250,000.00 | 70,000.00 | 39% |
| Account Classification Total: IG - Intergovernmental | | \$200,176.00 | \$265,550.00 | \$180,000.00 | \$250,000.00 | \$70,000.00 | 39% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 0.65 | 77.85 | 0.00 | 500.00 | 500.00 | N/A |
| Account Classification Total: IN - Interest | | \$0.65 | \$77.85 | \$0.00 | \$500.00 | \$500.00 | |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 2,000.00 | 145.22 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: MI - Miscellaneous | | \$2,000.00 | \$145.22 | \$0.00 | \$0.00 | \$0.00 | 0% |
| TI - Interfund Transfers | | | | | | | |
| 39010 | Trans - Fund Closures | 0.00 | 0.00 | 87,100.00 | 0.00 | (87,100.00) | -100% |
| Account Classification Total: TI - Interfund Transfers | | \$0.00 | \$0.00 | \$87,100.00 | \$0.00 | (\$87,100.00) | -100% |
| DP - Debt Proceeds | | | | | | | |
| 39500 | Interfund Loan Proceeds | 17,239.37 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: DP - Debt Proceeds | | \$17,239.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 36,580.17 | (8,281.89) | 20,000.00 | 90,000.00 | 70,000.00 | 350% |
| Account Classification Total: FB - Fund Balances | | \$36,580.17 | (\$8,281.89) | \$20,000.00 | \$90,000.00 | \$70,000.00 | 350% |
| Department Total: 785 - Economic Development | | \$255,996.19 | \$257,491.18 | \$287,100.00 | \$340,500.00 | \$53,400.00 | 19% |

Expenditures

MS - Material and Services

| | | | | | | | |
|-------|--------------------------|-----------|-----------|-----------|-----------|-------------|-------|
| 44000 | Travel | 12,294.29 | 11,194.86 | 15,000.00 | 30,000.00 | 15,000.00 | 100% |
| 44200 | Dues / Fees | 29,433.46 | 9,263.15 | 30,000.00 | 15,000.00 | (15,000.00) | -50% |
| 44860 | Predatory Animal Control | 0.00 | 15,000.00 | 15,000.00 | 0.00 | (15,000.00) | -100% |
| 45021 | Interest Expense | 226.56 | 22.80 | 0.00 | 0.00 | 0.00 | N/A |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
150 Internal Services Fund

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| Requirements by Budgetary Category | | | | |
| Personnel Services | 1,563,585 | 1,638,499 | 1,896,919 | 2,005,546 |
| Materials and Services | 909,993 | 1,048,976 | 1,612,851 | 1,542,113 |
| Capital Outlay | 18,243 | 7,799 | 92,000 | 25,000 |
| Debt Service | 53,795 | 254,812 | - | - |
| Interfund Transfers | 2,428,638 | 2,411,868 | 2,714,798 | 2,610,154 |
| Subtotal Current Expenditures | 4,974,255 | 5,361,954 | 6,316,568 | 6,182,813 |
| Reserves | - | - | - | 946,000 |
| Contingency | - | - | 152,588 | 75,470 |
| Unappropriated Fund Balance | 627,209 | 983,126 | - | - |
| Subtotal Noncurrent Expenditures | 627,209 | 983,126 | 152,588 | 1,021,470 |
| Total Requirements by Budgetary Category | 5,601,464 | 6,345,080 | 6,469,156 | 7,204,283 |

| | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Requirements by Fund | | | | |
| Internal Services (150) | 5,601,464 | 6,345,080 | 6,469,156 | 7,204,283 |
| Total Requirements by Fund | 5,601,464 | 6,345,080 | 6,469,156 | 7,204,283 |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Resources by Budgetary Category | | | | |
| Intergovernmental | 86,889 | 125,577 | 129,273 | 121,375 |
| Charges for Services | 2,913,418 | 3,171,032 | 3,396,871 | 3,281,754 |
| Investment Earnings | 5,564 | 3,820 | 100 | 3,000 |
| Interfund Transfers | 2,216,749 | 2,415,549 | 2,693,912 | 2,611,154 |
| Miscellaneous | 11,345 | 660 | - | - |
| Sale of Capital Assets | - | 1,232 | - | 5,000 |
| Beginning Fund Balance | 367,500 | 627,209 | 250,000 | 1,182,000 |
| Total Resources by Budgetary Category | 5,601,464 | 6,345,080 | 6,470,156 | 7,204,283 |

| | | | | |
|---------------------------------------|-------|-------|-------|-------|
| Full-Time Employee Equivalents | 23.80 | 22.45 | 23.45 | 24.94 |
|---------------------------------------|-------|-------|-------|-------|

| Mandate | Total Cost | Personnel Services | FTE |
|------------------------|-------------------|---------------------------|--------------|
| Material and Services | 3,000 | - | - |
| General Administration | 172,903 | 139,166 | 2.00 |
| Human Resources | 429,056 | 255,917 | 3.25 |
| County Counsel | 304,116 | 229,959 | 2.00 |
| Finance | 960,359 | 479,038 | 6.00 |
| Information Technology | 1,396,605 | 729,621 | 9.44 |
| GIS | 221,354 | 126,872 | 1.50 |
| Multimedia | 88,266 | 44,973 | 0.75 |
| Intrafund Transfers | 2,607,154 | - | - |
| Contingency | 75,470 | - | - |
| Reserve | 946,000 | - | - |
| Total Mandates | 7,204,283 | 2,005,546 | 24.94 |

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IG - Intergovernmental | | | | | | | |
| 33200 | A&T Grant | 52,571.65 | 56,989.43 | 77,673.00 | 69,775.00 | (7,898.00) | -10% |
| 33330 | Revenues - Liquor | 1,518.00 | 1,430.00 | 1,600.00 | 1,600.00 | 0.00 | 0% |
| 33405 | Grants | 32,799.00 | 67,157.82 | 50,000.00 | 50,000.00 | 0.00 | 0% |
| Account Classification Total: IG - Intergovernmental | | \$86,888.65 | \$125,577.25 | \$129,273.00 | \$121,375.00 | (\$7,898.00) | -6% |
| CS - Charges for Service | | | | | | | |
| 32170 | Steering Committee Hardware Fees | 0.00 | 0.00 | 199,650.00 | 178,387.00 | (21,263.00) | -11% |
| 34015 | Fees - Special District | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | N/A |
| 34050 | Fees - Finance | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| 34190 | Services - Data Processing Other | 37,531.00 | 33,242.97 | 35,000.00 | 1,500.00 | (33,500.00) | -96% |
| 34210 | Video Production | 0.00 | 0.00 | 0.00 | 18,000.00 | 18,000.00 | N/A |
| 34215 | Cablecasting and Recording | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | N/A |
| 34250 | Revenues - Copy | 5,724.20 | 9,958.68 | 6,000.00 | 6,000.00 | 0.00 | 0% |
| 34280 | Copies/Maps | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 0% |
| 34281 | Copies | 54.06 | 59.50 | 25.00 | 1,025.00 | 1,000.00 | 4100% |
| 34416 | Revenues - Drainage District | 0.00 | 12,000.00 | 8,000.00 | 0.00 | (8,000.00) | -100% |
| 36030 | Fees - Bancroft Bond Admin | 4,500.00 | 5,000.00 | 2,500.00 | 500.00 | (2,000.00) | -80% |
| 36390 | Revenues - Inventory | 124,603.93 | 294,029.29 | 300,000.00 | 300,000.00 | 0.00 | 0% |
| 36520 | Reim - Postage Other | 88,014.51 | 74,479.87 | 130,000.00 | 100,000.00 | (30,000.00) | -23% |
| 36540 | Refunds | 0.00 | 9,156.95 | 0.00 | 0.00 | 0.00 | N/A |
| 36700 | Internal Service Charges | 2,565,486.00 | 2,645,158.00 | 2,623,036.00 | 2,532,624.00 | (90,412.00) | -3% |
| 36720 | Steering Committee User Fees | 87,404.00 | 87,847.00 | 83,160.00 | 133,218.00 | 50,058.00 | 60% |
| 36820 | Funds - Misc Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CS - Charges for Service | | \$2,913,417.70 | \$3,171,032.26 | \$3,395,871.00 | \$3,281,754.00 | (\$114,117.00) | -3% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 5,563.55 | 3,819.55 | 100.00 | 3,000.00 | 2,900.00 | 2900% |
| Account Classification Total: IN - Interest | | \$5,563.55 | \$3,819.55 | \$100.00 | \$3,000.00 | \$2,900.00 | 2900% |
| MI - Miscellaneous | | | | | | | |
| 36100 | Miscellaneous | 11,344.72 | 659.71 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: MI - Miscellaneous | | \$11,344.72 | \$659.71 | \$0.00 | \$0.00 | \$0.00 | 0% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|----------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| TI - Interfund Transfers | | | | | | | |
| 36330 | Trans - General Non Dept | 0.00 | 231,893.34 | 0.00 | 0.00 | 0.00 | N/A |
| 36760 | Trans - Admin Non Dept | 2,164,762.43 | 2,140,839.61 | 2,487,562.00 | 2,607,154.00 | 119,592.00 | 5% |
| 36770 | Trans - Administration | 298.00 | 1,968.00 | 0.00 | 0.00 | 0.00 | N/A |
| 37460 | Trans - Risk Management | 6,850.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 39033 | Trans - Equipment Rent | 41,116.99 | 0.00 | 200,000.00 | 0.00 | (200,000.00) | -100% |
| 39049 | Trans - Human Resources | 422.00 | 2,672.00 | 1,000.00 | 0.00 | (1,000.00) | -100% |
| 39050 | Trans - County Counsel | 0.00 | 1,350.00 | 1,350.00 | 0.00 | (1,350.00) | -100% |
| 39051 | Trans - Finance | 3,300.00 | 33,326.53 | 3,000.00 | 3,000.00 | 0.00 | 0% |
| 39057 | Trans - Information Technology | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: TI - Interfund Transfers | | \$2,216,749.42 | \$2,415,549.48 | \$2,693,912.00 | \$2,611,154.00 | (\$82,758.00) | -3% |
| CA - Sale of Capital Assets | | | | | | | |
| 36850 | Sales - Surplus Property | 0.00 | 1,232.43 | 0.00 | 5,000.00 | 5,000.00 | N/A |
| Account Classification Total: CA - Sale of Capital Assets | | \$0.00 | \$1,232.43 | \$0.00 | \$5,000.00 | \$5,000.00 | |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 367,499.84 | 627,209.30 | 250,000.00 | 1,182,000.00 | 932,000.00 | 373% |
| Account Classification Total: FB - Fund Balances | | \$367,499.84 | \$627,209.30 | \$250,000.00 | \$1,182,000.00 | \$932,000.00 | 373% |
| Revenues Total | | \$5,601,463.88 | \$6,345,079.98 | \$6,469,156.00 | \$7,204,283.00 | \$735,127.00 | 11% |
| <u>Expenditures</u> | | | | | | | |
| PS - Personnel Services | | | | | | | |
| 60071 | Sr Chief Office Deputy | 6,623.58 | 1,533.18 | 0.00 | 0.00 | 0.00 | N/A |
| 60150 | Administrative Manager | 50,004.30 | 53,349.86 | 55,716.00 | 58,210.00 | 2,494.00 | 4% |
| 60165 | HR Risk Management Director | 68,486.50 | 72,726.54 | 77,149.00 | 79,377.00 | 2,228.00 | 3% |
| 60166 | HR Manager | 25,368.00 | 52,031.54 | 54,381.00 | 57,675.00 | 3,294.00 | 6% |
| 60193 | HR Specialist | 10,755.98 | 22,233.73 | 22,901.00 | 24,506.00 | 1,605.00 | 7% |
| 60198 | Human Resources Assistant | 20,460.30 | 14,845.83 | 13,342.00 | 13,268.00 | (74.00) | -1% |
| 60200 | Chief Financial Officer | 14,812.50 | 74,017.55 | 87,716.00 | 91,218.00 | 3,502.00 | 4% |
| 60210 | Chief Office Deputy | 24,061.40 | 85.78 | 0.00 | 0.00 | 0.00 | N/A |
| 60490 | Fiscal Services Manager | 24,634.05 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60491 | Assistant Finance Director | 0.00 | 18,713.50 | 70,136.00 | 72,240.00 | 2,104.00 | 3% |
| 60492 | Financial Systems Administrator | 0.00 | 10,807.15 | 44,084.00 | 46,084.00 | 2,000.00 | 5% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--------------------------------------|-------------------------------|-----------------------|-----------------------|------------------------|---------------|-------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| 60493 | Finance/Budget Manager | 18,927.10 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60546 | Chief Cartographer | 0.00 | 0.00 | 18,783.00 | 0.00 | (18,783.00) | -100% |
| 60575 | Management Assistant | 24,678.75 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 60594 | Senior GIS Analyst | 61,570.13 | 65,456.72 | 67,812.00 | 70,794.00 | 2,982.00 | 4% |
| 60597 | GIS Planner | 8,765.98 | 9,940.89 | 11,761.00 | 23,772.00 | 12,011.00 | 102% |
| 60608 | Support Specialist | 0.00 | 0.00 | 0.00 | 77,565.00 | 77,565.00 | N/A |
| 60621 | Senior System Administrator | 70,513.27 | 73,769.20 | 73,486.00 | 143,194.00 | 69,708.00 | 95% |
| 60622 | Data Base Developer | 68,259.47 | 66,126.62 | 49,950.00 | 0.00 | (49,950.00) | -100% |
| 60623 | Network Telecom Administrator | 62,256.78 | 66,176.80 | 68,537.00 | 17,780.00 | (50,757.00) | -74% |
| 60682 | Contract/Grant Specialist | 7,380.49 | 9,217.14 | 0.00 | 0.00 | 0.00 | N/A |
| 61080 | County Counsel | 92,417.24 | 98,137.38 | 102,057.00 | 106,378.00 | 4,321.00 | 4% |
| 61130 | Programmer/Analyst | 62,305.98 | 63,642.24 | 63,398.00 | 0.00 | (63,398.00) | -100% |
| 61133 | Info Tech Project Manager | 49,835.60 | 15,232.27 | 0.00 | 0.00 | 0.00 | N/A |
| 61191 | I.T. Director | 78,890.50 | 83,797.48 | 87,146.00 | 91,524.00 | 4,378.00 | 5% |
| 61324 | Support Technician | 14,572.04 | 16,694.60 | 45,074.00 | 209,807.00 | 164,733.00 | 365% |
| 61520 | Secretary I | 30,590.43 | 31,958.75 | 34,038.00 | 35,680.00 | 1,642.00 | 5% |
| 61548 | Paralegal | 51,550.56 | 54,979.92 | 56,597.00 | 56,815.00 | 218.00 | 0% |
| 61557 | Payroll Manager | 48,065.77 | 49,068.02 | 49,975.00 | 49,068.00 | (907.00) | -2% |
| 61561 | Accounting Assistant III | 25,595.50 | 26,394.00 | 22,997.00 | 28,505.00 | 5,508.00 | 24% |
| 61600 | Office Assistant II | 8,008.88 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 61661 | Procurement Specialist | 38,918.08 | 41,050.12 | 40,893.00 | 41,050.00 | 157.00 | 0% |
| 61662 | Courier/Mail Clerk | 18,310.99 | 19,352.04 | 12,178.00 | 0.00 | (12,178.00) | -100% |
| 61675 | Office Specialist | 57,447.75 | 81,481.41 | 74,302.00 | 0.00 | (74,302.00) | -100% |
| 62362 | System Administrator | 0.00 | 0.00 | 61,508.00 | 0.00 | (61,508.00) | -100% |
| 63900 | Overtime | 1,774.38 | 3,501.22 | 0.00 | 0.00 | 0.00 | N/A |
| 63920 | Temporary Help | 32,839.32 | 38,332.95 | 0.00 | 0.00 | 0.00 | N/A |
| 63930 | FICA | 84,426.42 | 90,844.49 | 106,780.00 | 106,970.00 | 190.00 | 0% |
| 63940 | Workmans Compensation Tax | 433.54 | 561.05 | 905.00 | 861.00 | (44.00) | -5% |
| 63941 | Workmans Compensation | 0.00 | 9,353.69 | 32,104.00 | 32,162.00 | 58.00 | 0% |
| 63950 | Medical Insurance | 151,036.39 | 146,028.72 | 194,805.00 | 213,900.00 | 19,095.00 | 10% |
| 63951 | Life Insurance | 870.53 | 719.90 | 775.00 | 747.00 | (28.00) | -4% |
| 63952 | Short Term Disability | 474.27 | 451.20 | 502.00 | 477.00 | (25.00) | -5% |
| 63960 | Retirement - General | 114,105.61 | 118,818.95 | 153,127.00 | 210,572.00 | 57,445.00 | 38% |
| 63980 | Unemployment Compensation | 25,462.00 | 28,810.62 | 32,104.00 | 32,162.00 | 58.00 | 0% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|--|------------------------------|-----------------------|-----------------------|------------------------|-----------------------|---------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| 63990 | Cell Phone Allowance | 8,095.00 | 8,255.86 | 9,900.00 | 13,185.00 | 3,285.00 | 33% |
| Account Classification Total: PS - Personnel Services | | \$1,563,585.36 | \$1,638,498.91 | \$1,896,919.00 | \$2,005,546.00 | \$108,627.00 | 6% |
| MS - Material and Services | | | | | | | |
| 44010 | Mgmt Travel & Training | 7,451.63 | 10,934.49 | 22,480.00 | 15,500.00 | (6,980.00) | -31% |
| 44040 | Staff Travel & Training | 16,697.63 | 12,816.75 | 7,000.00 | 10,500.00 | 3,500.00 | 50% |
| 44080 | Office Machine Repairs | 0.00 | 1,507.87 | 565.00 | 405.00 | (160.00) | -28% |
| 44090 | Operating Expenses | 0.00 | 608.34 | 2,000.00 | 2,000.00 | 0.00 | 0% |
| 44100 | Supplies - Office | 14,230.08 | 14,687.42 | 17,900.00 | 16,400.00 | (1,500.00) | -8% |
| 44110 | Supplies - Other | 140,665.84 | 136,584.15 | 160,670.00 | 157,770.00 | (2,900.00) | -2% |
| 44113 | Office Equipment | 0.00 | 2,500.00 | 3,950.00 | 0.00 | (3,950.00) | -100% |
| 44114 | Office Furniture | 0.00 | 0.00 | 12,300.00 | 0.00 | (12,300.00) | -100% |
| 44115 | Computer Equipment | 0.00 | 7,184.06 | 305,000.00 | 128,355.00 | (176,645.00) | -58% |
| 44200 | Dues / Fees | 3,052.00 | 2,257.00 | 3,650.00 | 5,675.00 | 2,025.00 | 55% |
| 44250 | Vehicle Fuel | 0.00 | 0.00 | 500.00 | 1,000.00 | 500.00 | 100% |
| 44253 | Vehicle Fuel - Internal | 2,179.51 | 1,573.55 | 3,000.00 | 1,000.00 | (2,000.00) | -67% |
| 44260 | Vehicle Maintenance & Repair | 93.96 | 0.00 | 1,500.00 | 1,250.00 | (250.00) | -17% |
| 44276 | Building Repair | 0.00 | 0.00 | 11,500.00 | 0.00 | (11,500.00) | -100% |
| 44283 | Computer Maintenance | 0.00 | 0.00 | 50,000.00 | 0.00 | (50,000.00) | -100% |
| 44300 | Equip Maintenance & Repair | 1,054.07 | 0.00 | 800.00 | 800.00 | 0.00 | 0% |
| 44340 | Contract Maintenance | 830.84 | 0.00 | 1,200.00 | 0.00 | (1,200.00) | -100% |
| 44350 | Recruitment | 7,084.38 | 15,341.66 | 15,328.00 | 20,000.00 | 4,672.00 | 30% |
| 44440 | Audit Fees | 15,602.00 | 14,000.00 | 111,000.00 | 82,500.00 | (28,500.00) | -26% |
| 44500 | Consultant Services | 31,913.00 | 4,920.92 | 30,000.00 | 24,500.00 | (5,500.00) | -18% |
| 44520 | Legal Fees | 102,402.51 | 76,779.55 | 81,716.00 | 81,716.00 | 0.00 | 0% |
| 44640 | Telephone | 19,653.82 | 20,516.53 | 12,407.00 | 14,250.00 | 1,843.00 | 15% |
| 44641 | Telephone / Contract Expense | 43,961.49 | 38,802.90 | 51,516.00 | 0.00 | (51,516.00) | -100% |
| 44645 | Teleprocessing | 5,216.50 | 436.44 | 0.00 | 73,000.00 | 73,000.00 | N/A |
| 44646 | E Mail Services | 34,504.33 | 55,937.24 | 0.00 | 25,000.00 | 25,000.00 | N/A |
| 44670 | Equipment | 0.00 | 0.00 | 3,000.00 | 1,500.00 | (1,500.00) | -50% |
| 44700 | Postage | 4,318.69 | 4,355.70 | 5,805.00 | 5,855.00 | 50.00 | 1% |
| 44701 | Postage - Internal | 93,333.53 | 77,987.30 | 130,000.00 | 100,000.00 | (30,000.00) | -23% |
| 44710 | Publications / Periodicals | 2,875.55 | 4,562.08 | 5,850.00 | 5,900.00 | 50.00 | 1% |
| 44720 | Legal Notice Publish | 9,018.87 | 1,663.60 | 10,000.00 | 5,500.00 | (4,500.00) | -45% |
| 44730 | Printing | 4,206.40 | 7,411.12 | 6,699.00 | 8,200.00 | 1,501.00 | 22% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|----------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| 44996 | Hardware / Software Maintenance | 122,131.59 | 121,333.55 | 32,000.00 | 189,163.00 | 157,163.00 | 491% |
| 45000 | Equipment Rental / Lease | 0.00 | 1,351.95 | 0.00 | 1,500.00 | 1,500.00 | N/A |
| 45020 | Contract Services | 50,678.37 | 98,095.81 | 70,000.00 | 73,500.00 | 3,500.00 | 5% |
| 45021 | Interest Expense | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 45022 | Website Hosting Services | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 | N/A |
| 45160 | Employee Incentive Program | 169.08 | 752.50 | 700.00 | 700.00 | 0.00 | 0% |
| 45880 | Computer Software | 0.00 | 0.00 | 136,955.00 | 51,000.00 | (85,955.00) | -63% |
| 45910 | Budget Expense | 9,364.79 | 165,330.93 | 155,000.00 | 152,500.00 | (2,500.00) | -2% |
| 46440 | Testing/Evaluation | 7,979.00 | 5,966.00 | 13,000.00 | 10,000.00 | (3,000.00) | -23% |
| 46930 | Special Projects Expense | 1,884.44 | 60.00 | 500.00 | 500.00 | 0.00 | 0% |
| 48000 | Bad Debt Expense | 2,647.97 | 0.99 | 0.00 | 0.00 | 0.00 | N/A |
| 99755 | Risk Management | 0.00 | 0.00 | 4,811.00 | 6,166.00 | 1,355.00 | 28% |
| 99760 | Insurance/Liability | 5,960.00 | 5,960.00 | 7,839.00 | 11,548.00 | 3,709.00 | 47% |
| 99765 | Insurance/Workmans Compensation | 9,950.00 | 3,617.92 | 0.00 | 0.00 | 0.00 | N/A |
| 99770 | Internal Services | 69,698.00 | 61,429.00 | 61,429.00 | 143,460.00 | 82,031.00 | 134% |
| 99780 | Space Rent | 64,348.00 | 65,669.00 | 57,031.00 | 66,860.00 | 9,829.00 | 17% |
| 99781 | Steering Committee Hardware Charge | 25,200.00 | 27,450.00 | 27,900.00 | 29,550.00 | 1,650.00 | 6% |
| 99782 | Steering Committee User Charge | 4,802.00 | 6,040.00 | 5,250.00 | 11,590.00 | 6,340.00 | 121% |
| Account Classification Total: MS - Material and Services | | \$935,192.87 | \$1,076,426.32 | \$1,640,751.00 | \$1,542,113.00 | (\$98,638.00) | -6% |
| CO - Capital Outlay | | | | | | | |
| 88070 | Office Equipment | 0.00 | 7,799.00 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| 88360 | Equipment | 0.00 | 0.00 | 12,350.00 | 0.00 | (12,350.00) | -100% |
| 88760 | Computer Equipment | 18,242.92 | 0.00 | 49,650.00 | 25,000.00 | (24,650.00) | -50% |
| Account Classification Total: CO - Capital Outlay | | \$18,242.92 | \$7,799.00 | \$92,000.00 | \$25,000.00 | (\$67,000.00) | -73% |
| DS - Debt Service | | | | | | | |
| 99950 | Interfund Loan Principal | 52,004.50 | 253,175.26 | 0.00 | 0.00 | 0.00 | N/A |
| 99960 | Interfund Loan Interest | 1,790.50 | 1,636.59 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: DS - Debt Service | | \$53,795.00 | \$254,811.85 | \$0.00 | \$0.00 | \$0.00 | 0% |
| IF - Interfund Transfers | | | | | | | |
| 99010 | Trans - Commissioners | 165,303.00 | 163,034.00 | 157,034.00 | 0.00 | (157,034.00) | -100% |
| 99019 | Trans - Tax Collector | 34,000.00 | 33,999.96 | 0.00 | 0.00 | 0.00 | N/A |
| 99020 | Trans - Information Technology | 923,646.95 | 899,412.65 | 822,279.00 | 811,955.00 | (10,324.00) | -1% |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
000 Internal Services Non-Dept

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Materials and Services | 57,166 | 77,026 | 3,000 | 3,000 |
| Capital Outlay | - | 7,799 | 42,350 | - |
| Interfund Transfers | 2,393,565 | 2,338,899 | 2,681,548 | 2,607,154 |
| Subtotal Current Expenditures | 2,450,731 | 2,423,724 | 2,726,898 | 2,610,154 |
| Reserves | - | - | | 946,000 |
| Contingency | - | | 152,588 | 75,470 |
| Unappropriated Fund Balance | 627,209 | 983,126 | - | - |
| Subtotal Noncurrent Expenditures | 627,209 | 983,126 | 152,588 | 1,021,470 |
| Total Requirements by Budgetary Category | 3,077,941 | 3,406,850 | 2,879,486 | 3,631,624 |
| <u>Requirements by Fund</u> | | | | |
| Internal Service (150) | 3,025,870 | 3,311,656 | 2,823,136 | 3,535,624 |
| Internal Service Equip (580) | 52,071 | 95,195 | 56,350 | 96,000 |
| Total Requirements by Fund | 3,077,941 | 3,406,850 | 2,879,486 | 3,631,624 |
| <u>Resources by Budgetary Category</u> | | | | |
| Charges for Services | 2,652,890 | 2,733,005 | 2,623,036 | 2,532,624 |
| Investment Earnings | 5,564 | 3,820 | 100 | 3,000 |
| Interfund Transfers | 51,987 | 42,817 | 6,350 | 4,000 |
| Beginning Fund Balance | 367,500 | 627,209 | 250,000 | 1,092,000 |
| Total Resources by Budgetary Category | 3,077,941 | 3,406,850 | 2,879,486 | 3,631,624 |
| Full-Time Employee Equivalents | - | - | - | - |

| <u>Programs</u> | Total Cost | Personnel Services | FTE |
|------------------------|-------------------|---------------------------|------------|
| Materials and Services | 3,000 | - | - |
| General Administration | 171,278 | - | - |
| Human Resources | 423,056 | - | - |
| County Counsel | 304,116 | - | - |
| Finance | 703,859 | - | - |
| Information Technology | 811,955 | - | - |
| Multimedia | 67,266 | - | - |
| GIS | 125,624 | - | - |
| Reserve | 946,000 | - | - |
| Contingency | 75,470 | - | - |
| Total Mandates | 3,631,624 | - | - |

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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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|----------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| Department: 151 - Internal Service | | | | | | | |
| Sub Department: 000 - Non-Departmental | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| CS - Charges for Service | | | | | | | |
| 36700 | Internal Service Charges | 2,565,486.00 | 2,645,158.00 | 2,623,036.00 | 2,532,624.00 | (90,412.00) | -3% |
| 36720 | Steering Committee User Fees | 87,404.00 | 87,847.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: CS - Charges for Service | | \$2,652,890.00 | \$2,733,005.00 | \$2,623,036.00 | \$2,532,624.00 | (\$90,412.00) | -3% |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 5,479.75 | 3,512.22 | 100.00 | 3,000.00 | 2,900.00 | 2900% |
| Account Classification Total: IN - Interest | | \$5,479.75 | \$3,512.22 | \$100.00 | \$3,000.00 | \$2,900.00 | 2900% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 367,499.84 | 575,138.51 | 200,000.00 | 1,000,000.00 | 800,000.00 | 400% |
| Account Classification Total: FB - Fund Balances | | \$367,499.84 | \$575,138.51 | \$200,000.00 | \$1,000,000.00 | \$800,000.00 | 400% |
| Sub Department Total: 000 - Non-Departmental | | \$3,025,869.59 | \$3,311,655.73 | \$2,823,136.00 | \$3,535,624.00 | \$712,488.00 | 25% |
| <u>Expenditures</u> | | | | | | | |
| MS - Material and Services | | | | | | | |
| 44090 | Operating Expenses | 0.00 | 608.34 | 2,000.00 | 2,000.00 | 0.00 | 0% |
| 44440 | Audit Fees | 15,602.00 | 14,000.00 | 0.00 | 0.00 | 0.00 | N/A |
| 44640 | Telephone | 7,059.32 | 6,480.43 | 0.00 | 0.00 | 0.00 | N/A |
| 44646 | E Mail Services | 34,504.33 | 55,937.24 | 0.00 | 0.00 | 0.00 | N/A |
| 45021 | Interest Expense | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| Account Classification Total: MS - Material and Services | | \$57,165.65 | \$77,026.01 | \$3,000.00 | \$3,000.00 | \$0.00 | 0% |
| IF - Interfund Transfers | | | | | | | |
| 99010 | Trans - Commissioners | 165,303.00 | 163,034.00 | 157,034.00 | 0.00 | (157,034.00) | -100% |
| 99019 | Trans - Tax Collector | 34,000.00 | 33,999.96 | 0.00 | 0.00 | 0.00 | N/A |
| 99020 | Trans - Information Technology | 923,646.95 | 899,412.65 | 822,279.00 | 811,955.00 | (10,324.00) | -1% |
| 99021 | Trans - GIS | 0.00 | 0.00 | 100,780.00 | 125,624.00 | 24,844.00 | 25% |
| 99023 | Trans - Multimedia | 0.00 | 0.00 | 0.00 | 67,266.00 | 67,266.00 | N/A |
| 99190 | Trans - County Counsel | 267,047.59 | 266,338.88 | 277,244.00 | 304,116.00 | 26,872.00 | 10% |

**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Proposed | Change | Percentage Change |
|---|--------------------------------|-----------------------|-----------------------|------------------------|--------------------|----------------------|----------------------|
| Fund: 150 - Internal Services | | | | | | | |
| Department: 580 - Equipment | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| IN - Interest | | | | | | | |
| 39150 | Investments - Interest On | 83.80 | 307.33 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: IN - Interest | | \$83.80 | \$307.33 | \$0.00 | \$0.00 | \$0.00 | 0% |
| TI - Interfund Transfers | | | | | | | |
| 36770 | Trans - Administration | 298.00 | 1,968.00 | 0.00 | 0.00 | 0.00 | N/A |
| 37460 | Trans - Risk Management | 6,850.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0% |
| 39033 | Trans - Equipment Rent | 41,116.99 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 39049 | Trans - Human Resources | 422.00 | 2,672.00 | 1,000.00 | 0.00 | (1,000.00) | -100% |
| 39050 | Trans - County Counsel | 0.00 | 1,350.00 | 1,350.00 | 0.00 | (1,350.00) | -100% |
| 39051 | Trans - Finance | 3,300.00 | 33,326.53 | 3,000.00 | 3,000.00 | 0.00 | 0% |
| 39057 | Trans - Information Technology | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | N/A |
| Account Classification Total: TI - Interfund Transfers | | \$51,986.99 | \$42,816.53 | \$6,350.00 | \$4,000.00 | (\$2,350.00) | -37% |
| FB - Fund Balances | | | | | | | |
| 31001 | Beginning Fund Balance | 0.00 | 52,070.79 | 50,000.00 | 92,000.00 | 42,000.00 | 84% |
| Account Classification Total: FB - Fund Balances | | \$0.00 | \$52,070.79 | \$50,000.00 | \$92,000.00 | \$42,000.00 | 84% |
| Department Total: 580 - Equipment | | \$52,070.79 | \$95,194.65 | \$56,350.00 | \$96,000.00 | \$39,650.00 | 70% |
| <u>Expenditures</u> | | | | | | | |
| CO - Capital Outlay | | | | | | | |
| 88070 | Office Equipment | 0.00 | 7,799.00 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| 88360 | Equipment | 0.00 | 0.00 | 12,350.00 | 0.00 | (12,350.00) | -100% |
| Account Classification Total: CO - Capital Outlay | | \$0.00 | \$7,799.00 | \$42,350.00 | \$0.00 | (\$42,350.00) | -100% |
| IF - Interfund Transfers | | | | | | | |
| 99830 | Trans - Vehicle Reserve | 0.00 | 1,025.51 | 14,000.00 | 0.00 | (14,000.00) | -100% |
| Account Classification Total: IF - Interfund Transfers | | \$0.00 | \$1,025.51 | \$14,000.00 | \$0.00 | (\$14,000.00) | -100% |
| FB - Fund Balance & Reserves | | | | | | | |
| 99811 | Reserve Capital Outlay | 0.00 | 0.00 | 0.00 | 96,000.00 | 96,000.00 | N/A |

Klamath County, Oregon
2013-2014 Budget Financial Presentation
151 External Services

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Budget | 2013-14 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <u>Requirements by Budgetary Category</u> | | | | |
| Personnel Services | | | 1,257,128 | 1,386,633 |
| Materials and Services | | | | 121 |
| Subtotal Current Expenditures | - | - | 1,257,128 | 1,386,754 |
| Total Requirements by Budgetary Category | - | - | 1,257,128 | 1,386,754 |
| <u>Requirements by Fund</u> | | | | |
| External Services (151) | - | - | 1,257,128 | 1,386,754 |
| Total Requirements by Fund | - | - | 1,257,128 | 1,386,754 |
| <u>Resources by Budgetary Category</u> | | | | |
| Charges for Services | | | 1,257,128 | 1,386,754 |
| Total Resources by Budgetary Category | - | - | 1,257,128 | 1,386,754 |

| | | |
|---------------------------------------|-------|-------|
| Full-Time Employee Equivalents | 36.72 | 33.80 |
|---------------------------------------|-------|-------|

| <u>Mandate</u> | Total Cost | Personnel Services | FTE |
|--------------------------|-------------------|---------------------------|--------------|
| Library Service District | 1,386,754 | 1,386,633 | 33.80 |
| | 1,386,754 | 1,386,633 | 33.80 |

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 | Title | GL Account | FTE | Union | Current Grade | Current Step | Cell Phone | Wages w/out COLA | Unemployment | FICA | Medicare | KCWC-WCOMP | WC | Medical CAP | Life Insurance | STD | Retirement/PERS Amount | Grand Total w/Benefits |
|------------|--|-------------|--------|-----------|---------------|--------------|------------|------------------|--------------|------------|-----------|------------|----------|-------------|----------------|---------|------------------------|------------------------|
| | | | | | | | | | | | | | | | | | | |
| Library | Management Assistant | 15171160575 | 1.0000 | Non-Union | UH23 | 4 | \$0.00 | \$51,737.62 | \$1,189.97 | \$3,207.73 | \$750.195 | \$1,189.97 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$8,278.02 | \$75,729.22 |
| Library | Library Director | 15171161300 | 1.0000 | Non-Union | DF13 | 1 | \$0.00 | \$61,500.00 | \$1,414.50 | \$3,813.00 | \$891.750 | \$1,414.50 | \$34,452 | \$9,300.00 | \$86.04 | \$20.40 | \$9,840.00 | \$88,314.64 |
| Library | Supervising Librarian (B/Y/T) | 15171161322 | 1.0000 | Non-Union | UF25 | 5 | \$0.00 | \$55,409.33 | \$1,274.41 | \$3,435.38 | \$803.435 | \$1,274.41 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$8,865.49 | \$80,438.20 |
| Library | Supervising Librarian (O/R/C) | 15171161322 | 1.0000 | Non-Union | UF25 | 6 | \$0.00 | \$58,131.17 | \$1,337.02 | \$3,604.13 | \$842.902 | \$1,337.02 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$9,300.99 | \$83,928.96 |
| Library | Library Dept. Supervisor (Tech) | 15171161323 | 1.0000 | Non-Union | UF22 | 7 | \$0.00 | \$54,390.72 | \$1,250.99 | \$3,372.22 | \$788.665 | \$1,250.99 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$8,702.52 | \$79,131.83 |
| Library | Library Dept. Supervisor (Youth) | 15171161323 | 1.0000 | Non-Union | UF22 | 5 | \$0.00 | \$47,679.86 | \$1,096.64 | \$2,956.15 | \$691.358 | \$1,096.64 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$7,628.78 | \$70,525.16 |
| Library | Library Dept. Supervisor (Circulation) | 15171161323 | 1.0000 | Non-Union | UF22 | 1 | \$0.00 | \$39,396.00 | \$906.11 | \$2,442.55 | \$571.242 | \$906.11 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$6,303.36 | \$59,901.10 |
| Library | Library Dept. Supervisor (Reference) | 15171161323 | 1.0000 | Non-Union | UF22 | 1 | \$0.00 | \$39,396.00 | \$906.11 | \$2,442.55 | \$571.242 | \$906.11 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$6,303.36 | \$59,901.10 |
| Library | LA III - F/T (Outreach Services) | 15171161330 | 1.0000 | Local 121 | LH08 | 3 | \$0.00 | \$25,932.96 | \$596.46 | \$1,607.84 | \$376.028 | \$596.46 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,149.27 | \$42,634.75 |
| Library | LA III - F/T (Reference/P.R.) | 15171161330 | 1.0000 | Local 121 | LH08 | 7 | \$0.00 | \$29,190.24 | \$671.38 | \$1,809.79 | \$423.258 | \$671.38 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,670.44 | \$46,812.21 |
| Library | LA III - F/T (South Suburban) | 15171161330 | 1.0000 | Local 121 | LH08 | 1 | \$0.00 | \$23,051.52 | \$530.16 | \$1,429.19 | \$334.247 | \$530.16 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$3,688.24 | \$38,939.31 |
| Library | LA III - F/T (Tech. & Circ.) | 15171161330 | 1.0000 | Local 121 | LH08 | 1 | \$0.00 | \$23,966.72 | \$551.23 | \$1,486.94 | \$347.517 | \$551.23 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$3,834.68 | \$40,113.05 |
| Library | LA III - F/T (Technical Services) | 15171161330 | 1.0000 | Local 121 | LH08 | 7 | \$0.00 | \$29,190.24 | \$671.38 | \$1,809.79 | \$423.258 | \$671.38 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,670.44 | \$46,812.21 |
| Library | LA III - F/T (Youth Services) | 15171161330 | 1.0000 | Local 121 | LH08 | 7 | \$0.00 | \$29,190.24 | \$671.38 | \$1,809.79 | \$423.258 | \$671.38 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,670.44 | \$46,812.21 |
| Library | LA III - F/T (Youth Services) | 15171161330 | 1.0000 | Local 121 | LH08 | 5 | \$0.00 | \$27,155.84 | \$624.58 | \$1,683.66 | \$393.760 | \$624.58 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,344.93 | \$44,203.10 |
| Library | LA III - P/T (Circulation) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,525.72 | \$265.09 | \$714.59 | \$167.123 | \$265.09 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,954.16 |
| Library | LA III - P/T (Courier) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,383.64 | \$261.82 | \$705.79 | \$165.063 | \$261.82 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,794.67 |
| Library | LA III - P/T (Interlibrary Loan) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,383.64 | \$261.82 | \$705.79 | \$165.063 | \$261.82 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,794.67 |
| Library | LA III - P/T (Reference) | 15171161330 | 0.4800 | Non-Union | UH10 | 2 | \$0.00 | \$11,615.96 | \$267.17 | \$720.19 | \$168.431 | \$267.17 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,055.45 |
| Library | LA III - P/T (Reference) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,489.24 | \$264.25 | \$712.33 | \$166.594 | \$264.25 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,913.21 |
| Library | LA III - P/T (Technical Service) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,525.72 | \$265.09 | \$714.59 | \$167.123 | \$265.09 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,954.16 |
| Library | LA III - P/T Sub (Law) | 15171161330 | 0.4800 | Non-Union | UH10 | 1 | \$0.00 | \$11,214.68 | \$257.94 | \$695.31 | \$162.613 | \$257.94 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,605.02 |
| Library | LA II - F/T (Malin/Merrill) | 15171161340 | 1.0000 | Local 121 | UH06 | 6 | \$0.00 | \$25,514.16 | \$586.83 | \$1,581.88 | \$369.955 | \$586.83 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,082.27 | \$42,097.64 |
| Library | LA II - P/T (Malin) | 15171161340 | 0.4800 | Non-Union | UH06 | 2 | \$0.00 | \$9,681.14 | \$222.67 | \$600.23 | \$140.377 | \$222.67 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,883.62 |
| Library | LA II - P/T Sub (Merrill) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,573.77 | \$220.20 | \$593.57 | \$138.200 | \$220.20 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,763.10 |
| Library | LA II - P/T (Blv) | 15171161340 | 0.0000 | Non-Union | UH06 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Library | LA II - P/T (Blv) | 15171161340 | 0.4800 | Non-Union | UH06 | 6 | \$0.00 | \$11,414.71 | \$262.54 | \$707.71 | \$165.513 | \$262.54 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,829.55 |
| Library | LA II - F/T (Bonanza & S. Suburb) | 15171161340 | 1.0000 | Local 121 | UH06 | 6 | \$0.00 | \$25,768.96 | \$592.69 | \$1,597.68 | \$373.650 | \$592.69 | \$34,452 | \$9,300.00 | \$20.88 | \$20.40 | \$4,123.03 | \$42,424.42 |
| Library | LA II - P/T (Bonanza) | 15171161340 | 0.4800 | Non-Union | UH06 | 3 | \$0.00 | \$10,241.97 | \$235.57 | \$635.00 | \$148.508 | \$235.57 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,513.15 |
| Library | LA II - P/T (Bonanza) | 15171161340 | 0.0000 | Non-Union | UH06 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Library | LA II - P/T (Chemult) | 15171161340 | 0.4800 | Non-Union | UH06 | 3 | \$0.00 | \$10,016.18 | \$230.37 | \$621.00 | \$145.235 | \$230.37 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,259.70 |
| Library | LA II - P/T (Glichrist) | 15171161340 | 0.4800 | Non-Union | UH06 | 2 | \$0.00 | \$9,969.22 | \$229.29 | \$618.09 | \$144.554 | \$229.29 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,206.98 |
| Library | LA II - Sub (Chemult/Glichrist) | 15171161340 | 0.0000 | Non-Union | UH06 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Library | LA II - Sub (Chemult/Glichrist) | 15171161340 | 0.0000 | Non-Union | UH06 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Library | LA II - P/T (Chiloquin) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,425.40 | \$216.78 | \$584.37 | \$136.668 | \$216.78 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,596.54 |
| Library | LA II - P/T (Chiloquin) | 15171161340 | 0.4800 | Non-Union | UH06 | 3 | \$0.00 | \$10,338.74 | \$237.79 | \$641.00 | \$149.912 | \$237.79 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,621.77 |
| Library | LA II - Sub (Chiloquin) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,604.95 | \$220.91 | \$595.51 | \$139.272 | \$220.91 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,798.10 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,390.99 | \$215.99 | \$582.24 | \$136.169 | \$215.99 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,557.92 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,615.71 | \$221.16 | \$596.17 | \$139.428 | \$221.16 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,810.17 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,614.63 | \$221.14 | \$596.11 | \$139.412 | \$221.14 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,808.96 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,632.91 | \$221.56 | \$597.24 | \$139.677 | \$221.56 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,829.48 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,623.23 | \$221.33 | \$596.64 | \$139.537 | \$221.33 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,818.61 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,600.65 | \$220.82 | \$595.24 | \$139.209 | \$220.82 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,793.27 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 2 | \$0.00 | \$9,868.03 | \$226.96 | \$611.82 | \$143.086 | \$226.96 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,093.40 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 3 | \$0.00 | \$10,387.12 | \$238.90 | \$644.00 | \$150.613 | \$238.90 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,676.08 |
| Library | LA II - P/T (Circulation) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,390.99 | \$215.99 | \$582.24 | \$136.169 | \$215.99 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,557.92 |
| Library | LA II - P/T (Keno) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,422.17 | \$216.71 | \$584.17 | \$136.621 | \$216.71 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,582.92 |
| Library | LA II - P/T (Outreach Services) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,398.52 | \$216.17 | \$582.71 | \$136.278 | \$216.17 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,566.37 |
| Library | LA II - P/T (South Suburban) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,390.99 | \$215.99 | \$582.24 | \$136.169 | \$215.99 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,557.92 |
| Library | LA II - P/T (Sprague River) | 15171161340 | 0.4800 | Non-Union | UH06 | 2 | \$0.00 | \$9,900.17 | \$227.70 | \$613.81 | \$143.553 | \$227.70 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,129.48 |
| Library | LA II - P/T (Sprague River) | 15171161340 | 0.4800 | Non-Union | UH06 | 1 | \$0.00 | \$9,424.32 | \$216.76 | \$584.31 | \$136.653 | \$216.76 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,595.34 |
| Library | LA II - P/T Sub (Sprague River) | 15171161340 | 0.0000 | Non-Union | UH06 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Library | LA II - P/T (Technical Services) | 15171161340 | 0.4800 | Non-Union | UH06 | 2 | \$0.00 | \$9,764.47 | \$224.58 | \$605.40 | \$141.585 | \$224.58 | \$16,537 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,977.15 |
| Library | LA II - P/T | | | | | | | | | | | | | | | | | |

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**LIVE Klamath County LIVE
Budget Worksheet Report**

| Account Number | Description | 2011 Actual Amount | 2012 Actual Amount | 2013 Amended Budget | 2014 Requested | Change | Percentage Change |
|---|------------------------------|-----------------------|-----------------------|------------------------|-----------------------|---------------------|----------------------|
| Fund: 151 - Exteneral Services | | | | | | | |
| Department: 711 - Library Service District | | | | | | | |
| <u>Revenues</u> | | | | | | | |
| CS - Charges for Service | | | | | | | |
| 34120 | Fees - Library Personnel Fee | 0.00 | 0.00 | 1,257,128.00 | 1,386,754.00 | 129,626.00 | 10% |
| Account Classification Total: CS - Charges for Service | | \$0.00 | \$0.00 | \$1,257,128.00 | \$1,386,754.00 | \$129,626.00 | 10% |
| Department Total: 711 - Library Service District | | \$0.00 | \$0.00 | \$1,257,128.00 | \$1,386,754.00 | \$129,626.00 | 10% |
| <u>Expenditures</u> | | | | | | | |
| PS - Personnel Services | | | | | | | |
| 60575 | Management Assistant | 0.00 | 0.00 | 47,023.00 | 51,738.00 | 4,715.00 | 10% |
| 61300 | Library Director | 0.00 | 0.00 | 77,820.00 | 61,500.00 | (16,320.00) | -21% |
| 61322 | Supervising Librarian | 0.00 | 0.00 | 108,656.00 | 113,541.00 | 4,885.00 | 4% |
| 61323 | Librarian - Specialist | 0.00 | 0.00 | 100,046.00 | 180,863.00 | 80,817.00 | 81% |
| 61330 | Library Assistant III | 0.00 | 0.00 | 263,475.00 | 267,816.00 | 4,341.00 | 2% |
| 61340 | Library Assistant II | 0.00 | 0.00 | 307,016.00 | 325,118.00 | 18,102.00 | 6% |
| 63920 | Temporary Help | 0.00 | 0.00 | 30,000.00 | 0.00 | (30,000.00) | -100% |
| 63930 | FICA | 0.00 | 0.00 | 71,454.00 | 76,544.00 | 5,090.00 | 7% |
| 63940 | Workmans Compensation Tax | 0.00 | 0.00 | 1,140.00 | 1,164.00 | 24.00 | 2% |
| 63941 | Workmans Compensation | 0.00 | 0.00 | 21,483.00 | 23,013.00 | 1,530.00 | 7% |
| 63950 | Medical Insurance | 0.00 | 0.00 | 137,700.00 | 158,100.00 | 20,400.00 | 15% |
| 63951 | Life Insurance | 0.00 | 0.00 | 422.00 | 420.00 | (2.00) | 0% |
| 63952 | Short Term Disability | 0.00 | 0.00 | 347.00 | 347.00 | 0.00 | 0% |
| 63960 | Retirement - General | 0.00 | 0.00 | 69,063.00 | 103,456.00 | 34,393.00 | 50% |
| 63980 | Unemployment Compensation | 0.00 | 0.00 | 21,483.00 | 23,013.00 | 1,530.00 | 7% |
| Account Classification Total: PS - Personnel Services | | \$0.00 | \$0.00 | \$1,257,128.00 | \$1,386,633.00 | \$129,505.00 | 10% |
| MS - Material and Services | | | | | | | |
| 99755 | Risk Management | 0.00 | 0.00 | 0.00 | 42.00 | 42.00 | N/A |
| 99760 | Insurance/Liability | 0.00 | 0.00 | 0.00 | 79.00 | 79.00 | N/A |
| Account Classification Total: MS - Material and Services | | \$0.00 | \$0.00 | \$0.00 | \$121.00 | \$121.00 | |
| Department Total: 711 - Library Service District | | \$0.00 | \$0.00 | \$1,257,128.00 | \$1,386,754.00 | \$129,626.00 | 10% |

