

## Klamath County, Oregon 2014-2015 Budget Presentation

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

Agricultural Services Program – These departments/programs provide support and assistance to the agriculture community.

591 - OSU Cooperative Extension

592 - OSU Experiment Station

596 - Taylor Grazing

597 - Watermaster

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**Department Mission:**

The Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that focus on strengthening communities and economies, sustaining natural resources, and promoting healthy families and individuals.

**Mandated Services:**

Non Mandated Partnership with Federal, State, and Local Funds.

- Morrill Act 1862, 1890, Land Grant University System
- Smith-Lever Act 1914 Cooperative Extension
- Klamath County Extension 1914
- KBREC 2006, Vandenberg, Washburn Sites Combined
- Partnership Federal, State, County, Grants

**Department Overview:**

Provide Research Based Education to the Citizens of Klamath County in relationship to Healthy People, Healthy Environment, and Healthy Communities. Research and Education is driven by community needs.

## Program Areas

- Family and Community Health
  - Health and Nutrition
  - Diabetes
  - Master Food Preserver
  - SNAP-ED (Supplemental Nutrition Assistance Program- Education)
- 4-H and Youth Development
  - Youth Clubs including traditional youth livestock
  - Exchange Programs, urban/rural exchange program
  - Shooting Sports
  - Science Engineering and Technology
  - Citizenship/Leadership
  - Healthy Living
- Agriculture
  - Livestock
  - Economics
  - Forages
  - Potatoes
  - Grains
  - Alternative Crops
  - Master Gardeners
  - Production Garden
    - Rotary First Harvest

Impacts

- Every \$1 in Nutrition Education returns \$3.60 in future health care costs
- 4-H/Youth Development, 418 Youth Enrolled, 105 Leaders
- Economic impacts of fair (SR1076 Oregon County Fairs: An Economic Impact Analysis)
- Input/Output Analysis and Multiplier Effects on Communities
- Community Capacity, Economic and Social
- Total Volunteer Hours 17,800/2080= 8.5 FTE
- Independentsector.org (2011) Oregon \$19.33 = \$344,074
- Plant Clinic 258
- Total Face-to-Face contacts 35,750 (does not include media contacts)

How We Function

- Research and Resources
- Classes
- Publications
- Field Days
- Fairs
- On-Line
- Media
- One on One

**Successes and Challenges:**

Described above in impacts.

**Budget Overview:**

The budget can be viewed in three sections, Personnel, Service and Supplies, and Administrative Overhead.

Service and supplies has continued to shrink over the last six budget cycles. In order to meet this level the department has addressed efficiencies and modified all expenses.

**Significant Changes:**

Personnel, allocate \$15,430 to state or grant funds

Renew existing MOU with OSU to continue to transfer \$8,884 to OSU to fund Office Assistant I (Master Gardener Program Assistant). The person in this position will also receive 0.24 FTE from OSU to serve as Open Campus Coordinator.

**Materials and Services:**

This section of the budget will remain flat.

Evaluate saving in rent with relocation to Washburn Site.

**Key issues:**

Federal, State, and County funding sources are being stretched within this department. Over the last 12 years this department has gone through reorganization and is at a base level. Further cuts will mean that program areas, as defined above, will have to be prioritized and lower priority programs cut and services end. As programs are cut the grant funding for those programs will also disappear. Continue to seek options to move KBREC out of the General Fund over a two year process.

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Klamath County, Oregon  
2014-2015 Budget Financial Presentation  
591 OSU Extension

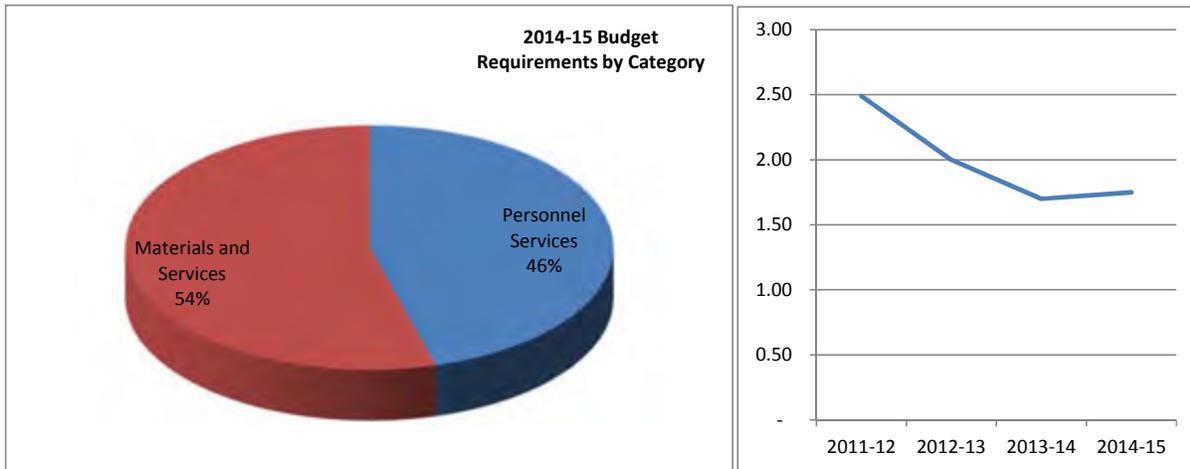
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	88,501	91,553	93,407	94,772
Materials and Services	137,593	150,028	128,764	112,806
<b>Subtotal Current Expenditures</b>	<b>226,093</b>	<b>241,581</b>	<b>222,171</b>	<b>207,578</b>
Interfund Transfers	2,263	-	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>2,263</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Budgetary Category</b>	<b>228,356</b>	<b>241,581</b>	<b>222,171</b>	<b>207,578</b>

<b>Requirements by Fund</b>				
General Fund (100)	228,356	241,581	222,171	207,578
<b>Total Requirements by Fund</b>	<b>228,356</b>	<b>241,581</b>	<b>222,171</b>	<b>207,578</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental	3,812	7,623	4,178	-
Interfund Transfers	224,544	233,958	217,993	207,578
<b>Total Resources by Budgetary Category</b>	<b>228,356</b>	<b>241,581</b>	<b>222,171</b>	<b>207,578</b>

<b>Full-Time Employee Equivalents</b>	2.49	2.00	1.70	1.75
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
OSU Extension	207,578	94,772	1.75
<b>Total Mandates</b>	<b>207,578</b>	<b>94,772</b>	<b>1.75</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
OSU Extension	Office Specialist	10059161675	0.8000	Local 121	LH12	1	\$0.00	\$23,325.09	\$408.19	\$1,446.16	\$338.21	\$466.50	\$27.56	\$10,500.00	\$0.00	\$20.88	\$20.40	\$3,965.26	\$40,518.25
OSU Extension	Office Specialist	10059161675	0.9500	Local 121	LH12	7	\$0.00	\$34,018.34	\$595.32	\$2,109.14	\$493.27	\$680.37	\$32.73	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,783.12	\$54,253.56
			1.7500				\$0.00	\$57,343.43	\$1,003.51	\$3,555.29	\$831.48	\$1,146.87	\$60.29	\$21,000.00	\$0.00	\$41.76	\$40.80	\$9,748.38	\$94,771.81

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<u>Revenues</u>							
<b>Department: 591 - OSU Extension</b>							
IG - Intergovernmental							
33405	Grants	3,812.00	7,623.00	4,178.00	0.00	(4,178.00)	-100%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$3,812.00</b>	<b>\$7,623.00</b>	<b>\$4,178.00</b>	<b>\$0.00</b>	<b>(\$4,178.00)</b>	<b>-100%</b>
TI - Interfund Transfers							
36330	Trans - General Non Dept	224,544.40	233,958.42	206,975.00	206,975.00	0.00	0%
39033	Trans - Equipment Reserve	0.00	0.00	11,018.00	603.00	(10,415.00)	-95%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$224,544.40</b>	<b>\$233,958.42</b>	<b>\$217,993.00</b>	<b>\$207,578.00</b>	<b>(\$10,415.00)</b>	<b>-5%</b>
<b>Department Total: 591 - OSU Extension</b>		<b>\$228,356.40</b>	<b>\$241,581.42</b>	<b>\$222,171.00</b>	<b>\$207,578.00</b>	<b>(\$14,593.00)</b>	<b>-7%</b>
<u>Expenditures</u>							
<b>Department: 591 - OSU Extension</b>							
PS - Personnel Services							
60575	Management Assistant	4,348.85	1,324.94	0.00	0.00	0.00	N/A
61675	Office Specialist	63,339.21	66,934.21	58,218.00	57,343.00	(875.00)	-2%
63930	FICA	4,909.21	4,911.01	4,454.00	4,387.00	(67.00)	-2%
63940	Workmans Compensation Tax	54.05	55.23	59.00	60.00	1.00	2%
63941	Workmans Compensation	456.77	1,590.24	1,339.00	1,147.00	(192.00)	-14%
63950	Medical Insurance	7,424.99	7,975.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	42.60	40.12	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	39.10	41.00	41.00	0.00	0%
63960	Retirement - General	6,333.96	7,113.70	9,315.00	9,748.00	433.00	5%
63980	Unemployment Compensation	1,550.37	1,569.94	1,339.00	1,004.00	(335.00)	-25%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$88,500.81</b>	<b>\$91,553.49</b>	<b>\$93,407.00</b>	<b>\$94,772.00</b>	<b>\$1,365.00</b>	<b>1%</b>
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	11,200.00	11,200.00	0.00	0%
44100	Supplies - Office	11,470.00	11,470.00	11,470.00	11,470.00	0.00	0%
44260	Vehicle Maintenance & Repair	800.00	800.00	800.00	800.00	0.00	0%
44640	Telephone	3,587.09	4,459.85	4,500.00	4,500.00	0.00	0%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44700	Postage	5,400.00	5,400.00	5,400.00	5,400.00	0.00	0%



# Department: OSU KBREC (Experiment Station) FY 2015 Proposed Budget

## Department Mission:

The Oregon Agricultural Experiment Station is the principal agricultural research agency in the state. Its mission is to conduct research in the agricultural, biological, social, and environmental sciences for the economic, social and environmental benefit of Oregon.

## Mandated Services:

Non Mandated Partnership with Federal, State, and Local Funds.

- Morrill Act 1862, 1890, Land Grant University System
- Hatch Act 1887 Agricultural Experiment Stations
- Klamath Research Station 1937
- KBREC 2006, Vandenberg, Washburn Sites Combined
- Partnership Federal, State, County, Grants, Commodity Commissions

OSU Agricultural Experiment Station Goal is to have 25% of Station Cost coming from Local Sources.

This budget supports activities at the OSU Klamath Experiment Station Located on Washburn Way. Klamath County owns this 86 acre site and leases the site to OSU for agricultural research purposes. This budget is also tied to the Field Research Account (FRA) budget which is a pass through account that does not receive general fund dollars.

## Department Overview:

Provide Research Based Education to the Citizens of Klamath County in relationship to Healthy People, Healthy Environment, and Healthy Communities. Research and Education is driven by community needs and meets national directives as established by USDA NIFA (National Institute of Food and Agriculture). Appendix A.

County funding is utilized to provide supplies and service to eight (8) State employees in:

- Agriculture
  - Livestock
  - Economics
  - Forages
  - Potatoes
  - Grains
  - Alternative Crops
  - Master Gardeners
  - Production Garden
    - Rotary First Harvest

## Current Research Trials

Tri State Potato Development Trials, 2013 45,000 single hill varieties  
Potato Seed Increase serving Oregon, Washington, Idaho, and U.S.

## Department: OSU KBREC (Experiment Station) FY 2015 Proposed Budget

Alternative Crops, Camelina, Euphorbia, Russian Dandelion, Teff, Canola, Reduced Irrigation  
Cost of Production  
Community Economic Impacts  
Deficit Irrigation  
Management Alternatives  
Pesticides (new products alternative rates)  
Fertilizer (alternative rates)  
Irrigation  
Rotation  
Cover Crops  
Malt Barley Trials  
Western Wheat Variety Trials  
13,000 pounds of produce Rotary Garden Production

### **Successes and Challenges:**

This research station has provided research addressing local concerns since 1937. The activities at the research station are supported by Federal, State, County, Grant, and Fee based experiments and production trials. The data gathered from these research activities are shared with local, regional, national, and international entities through site visits, field days, class room presentations, seminars, and one on one teaching events. Research conducted at this site supports the \$290 million dollar agricultural business sector in Klamath County, (OAIN data 2012p).

Challenges facing the station relate to increasing negative budget pressures at the Federal, State, and County level. Over the past four years faculty positions have been combined between research and extension in order to maintain a footprint within the county. This endeavor has allowed local demands to be met, albeit at a smaller level.

Over the last four years there has been a reduction of 1.5 county funded FTE's relating to this department. In order to get the work completed, the department is utilizing part-time employees and in 2015 will continue to utilize college student labor. In addition the county funded positions are also receiving some support funding tied to grants. All costs associated with the department have been cut to the bare minimum. We are utilizing the Federal Surplus Property program as a source for equipment and vehicles.

In FY2014 the FRA account was not fully utilized. Funds in this account are used for research and farming purposes at the Washburn Site. This allowed for this account to have a carry over which will be utilized this budget period. The revenue that is generated in this budget is derived from the sale of agricultural commodities from the land per OSU/Klamath County Lease Agreement revenues are held at the County Level for use at this site to offset costs.

# Department: OSU KBREC (Experiment Station) FY 2015 Proposed Budget

## Impacts

- Research \$1 spent yields \$10 to society (USDA Economic Brief #10, September 2007)
- Economic analysis of the public investment in the PNW breeding and variety development program estimated that for every dollar invested in research, the PNW potato industry will benefit by \$38.97.
- OSU KBREC is the Hub for the Tri-State Variety Development Program

## Budget Overview:

This proposed budget is in the amount of \$81,306. The majority of this budget is allocated to one employee at a 1.0 FTE level, in the amount of \$53,483. This will allow for a Farm Foreman. Additional labor will be budgeted out of FRA account and/or Grants. Major duties will be conducting farming operations related to equipment maintenance and repair, irrigation and water distribution and application, care and maintenance of the facility, assist with implementation of research projects from plot establishment to harvest to data collection.

Material and Services account for \$8,646 and are allocated for telephone, postage, and irrigation taxes. The remaining \$19,177 is allocated back to the county for Administrative services. Note budget and line items.

## Field Research Account

This Department also has a budget identified as the Field Research Account. The revenue for this account is derived from the sale of agricultural commodities, research grants, rental fees, sales and donations and interest investments. This account is required to maintain a carryover from year to year in order to maintain enough funds to offset any expenses incurred prior to the budget year's crop sales. Carry over is estimated at \$20,800. Other expenses include some part time summer employment, travel, supplies, equipment maintenance and repair, and contract services. All other expenses incurred at the Experiment Station are paid by grants and fees charged to users.

## Significant Changes:

Increase in Grant Funding is straining support staff.

In FY 2014 and into 2015 we will limit bulk crops via research agreements with local producers.

Water availability will limit on site research and we will have to rent ground off site for research trials.

In FY 2012 a new major research project moved to the Washburn Site. Research historically conducted at Powell Butte Experiment Station in relation to Seed Potato increase moved to Washburn. This endeavor is strongly supported and funded in part by the Oregon Potato Commission. This project will have positive production and fiscal impacts to the growers within

## Department: OSU KBREC (Experiment Station) FY 2015 Proposed Budget

the county. Given this opportunity the Department will need to continue to allocate resources to achieve successful results.

### **Key issues:**

This department relies on funding from Federal, State, County, and Granting sources. Each entity has been restructuring budgets which impacts the unit as a whole. The department is continually searching for short term funding sources on an annual basis in order to maintain productivity and relevance. In January of 2011 this department moved offices to the Vandenberg site to evaluate if fiscal saving could be achieved. At current FTE levels there are not enough support FTE's to maintain a public presence at both locations. All public contacts will be made via the Vandenberg Site with the Washburn Site serving as a research and lab facility without public access. In FY2013 Vandenberg Faculty and Staff relocated to Washburn under directives of Board of County Commissioners. Strategic planning to move KBREC out of the General Fund over the next two years.

Klamath County, Oregon  
2014-2015 Budget Financial Presentation  
592 Experiment Station

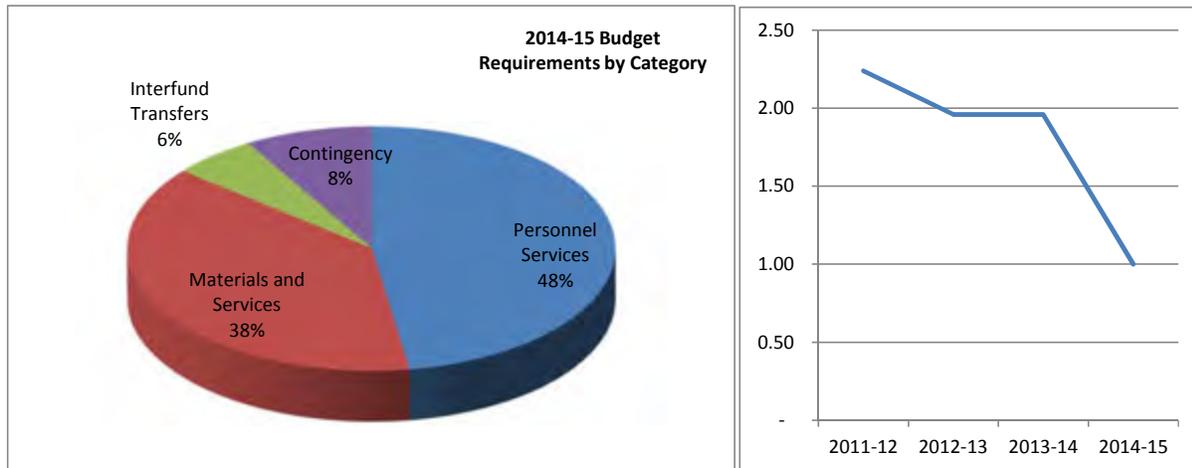
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	54,201	62,995	57,490	53,483
Materials and Services	43,277	32,529	59,540	43,240
<b>Subtotal Current Expenditures</b>	<b>97,478</b>	<b>95,524</b>	<b>117,030</b>	<b>96,723</b>
Interfund Transfers	-	-	-	6,308
Contingency	-	-	-	9,503
Unappropriated Fund Balance	23,528	37,404	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>23,528</b>	<b>37,404</b>	<b>-</b>	<b>15,811</b>
<b>Total Requirements by Budgetary Category</b>	<b>121,006</b>	<b>132,929</b>	<b>117,030</b>	<b>112,534</b>

<b>Requirements by Fund</b>				
General Fund (100)	87,210	95,524	74,998	81,306
Experiment Station (602)	33,796	37,404	42,032	31,228
<b>Total Requirements by Fund</b>	<b>121,006</b>	<b>132,929</b>	<b>117,030</b>	<b>112,534</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental			11,000	6,308
Charges for Services	2,072	13,805		4,000
Investment Earnings	171	72	120	120
Interfund Transfers	87,210	95,524	74,998	81,306
Beginning Fund Balance	31,553	23,528	30,912	20,800
<b>Total Resources by Budgetary Category</b>	<b>121,006</b>	<b>132,929</b>	<b>117,030</b>	<b>112,534</b>

<b>Full-Time Employee Equivalents</b>	2.24	1.96	1.96	1.00
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Experiment Station	112,534	53,483	1.00
<b>Total Mandates</b>	<b>112,534</b>	<b>53,483</b>	<b>1.00</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Experiment Station	Farm Foreman	10059260190	1.0000	Non-Union	UH16	3	\$0.00	\$33,417.34	\$584.80	\$2,071.88	\$484.55	\$668.35	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,680.95	\$53,483.60
			<b>1.0000</b>				<b>\$0.00</b>	<b>\$33,417.34</b>	<b>\$584.80</b>	<b>\$2,071.88</b>	<b>\$484.55</b>	<b>\$668.35</b>	<b>\$34.45</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>\$20.88</b>	<b>\$20.40</b>	<b>\$5,680.95</b>	<b>\$53,483.60</b>

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<u>Revenues</u>							
<b>Department: 592 - Experiment Station</b>							
TI - Interfund Transfers							
36020	Trans - Field Research	0.00	0.00	0.00	6,308.00	6,308.00	N/A
36330	Trans - General Non Dept	87,210.41	95,524.40	74,998.00	74,998.00	0.00	0%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$87,210.41</b>	<b>\$95,524.40</b>	<b>\$74,998.00</b>	<b>\$81,306.00</b>	<b>\$6,308.00</b>	<b>8%</b>
<b>Department Total: 592 - Experiment Station</b>		<b>\$87,210.41</b>	<b>\$95,524.40</b>	<b>\$74,998.00</b>	<b>\$81,306.00</b>	<b>\$6,308.00</b>	<b>8%</b>
<u>Expenditures</u>							
<b>Department: 592 - Experiment Station</b>							
PS - Personnel Services							
60190	Farm Manager	17,230.72	30,217.60	31,679.00	33,417.00	1,738.00	5%
63560	Laborer	10,246.00	7,404.75	0.00	0.00	0.00	N/A
63900	Overtime	1,139.44	1,019.51	0.00	0.00	0.00	N/A
63920	Temporary Help	6,984.92	7,106.00	0.00	0.00	0.00	N/A
63930	FICA	2,723.47	3,184.64	2,423.00	2,557.00	134.00	6%
63940	Workmans Compensation Tax	45.67	50.56	34.00	34.00	0.00	0%
63941	Workmans Compensation	344.86	1,111.87	729.00	668.00	(61.00)	-8%
63950	Medical Insurance	6,834.08	8,483.00	9,300.00	10,500.00	1,200.00	13%
63951	Life Insurance	17.54	20.93	21.00	21.00	0.00	0%
63952	Short Term Disability	20.40	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	2,747.70	3,323.96	5,069.00	5,681.00	612.00	12%
63980	Unemployment Compensation	978.04	1,052.25	729.00	585.00	(144.00)	-20%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$49,312.84</b>	<b>\$62,995.47</b>	<b>\$50,004.00</b>	<b>\$53,483.00</b>	<b>\$3,479.00</b>	<b>7%</b>
MS - Material and Services							
44110	Supplies - Other	595.70	135.00	0.00	0.00	0.00	N/A
44640	Telephone	2,630.77	2,478.94	1,930.00	2,000.00	70.00	4%
44700	Postage	75.60	40.86	60.00	100.00	40.00	67%
44900	Irrigation Taxes	4,104.48	4,385.32	4,500.00	6,546.00	2,046.00	45%
45020	Contract Services	13,682.88	3,585.81	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	4,578.00	2,877.00	4,702.00	1,825.00	63%
99760	Insurance/Liability	4,687.00	7,458.00	5,387.00	8,805.00	3,418.00	63%
99765	Insurance/Workmans Compensation	2,254.14	0.00	0.00	0.00	0.00	N/A



**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 602 - Experiment Station</b>							
<u>Revenues</u>							
<b>Department: 592 - Experiment Station</b>							
<b>Sub Department: 391 - Research</b>							
IG - Intergovernmental							
33620	Grants - State Research	0.00	0.00	11,000.00	6,308.00	(4,692.00)	-43%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>\$6,308.00</b>	<b>(\$4,692.00)</b>	<b>-43%</b>
CS - Charges for Service							
36602	Reim - Services	1,568.10	13,742.63	0.00	4,000.00	4,000.00	N/A
36750	Sales & Donations	503.75	62.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$2,071.85</b>	<b>\$13,804.63</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	
IN - Interest							
39150	Investments - Interest On	170.95	71.59	120.00	120.00	0.00	0%
<b>Account Classification Total: IN - Interest</b>		<b>\$170.95</b>	<b>\$71.59</b>	<b>\$120.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	31,553.16	23,528.10	30,912.00	20,800.00	(10,112.00)	-33%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$31,553.16</b>	<b>\$23,528.10</b>	<b>\$30,912.00</b>	<b>\$20,800.00</b>	<b>(\$10,112.00)</b>	<b>-33%</b>
<b>Sub Department Total: 391 - Research</b>		<b>\$33,795.96</b>	<b>\$37,404.32</b>	<b>\$42,032.00</b>	<b>\$31,228.00</b>	<b>(\$10,804.00)</b>	<b>-26%</b>
<u>Expenditures</u>							
<b>Department: 592 - Experiment Station</b>							
<b>Sub Department: 391 - Research</b>							
PS - Personnel Services							
63560	Laborer	2,290.50	0.00	0.00	0.00	0.00	N/A
63900	Overtime	64.50	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	2,138.40	0.00	6,645.00	0.00	(6,645.00)	-100%
63930	FICA	343.75	0.00	508.00	0.00	(508.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	11.00	0.00	(11.00)	-100%
63941	Workmans Compensation	0.00	0.00	176.00	0.00	(176.00)	-100%
63980	Unemployment Compensation	51.00	0.00	146.00	0.00	(146.00)	-100%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$4,888.15</b>	<b>\$0.00</b>	<b>\$7,486.00</b>	<b>\$0.00</b>	<b>(\$7,486.00)</b>	<b>-100%</b>



**Department Mission:**

The Department's mission is to serve the public by practicing and promoting responsible water management through two key goals:

- Directly address Oregon's water supply needs
- Restore and protect stream flows and watersheds in order to ensure the long-term sustainability of Oregon's ecosystems, economy and quality of life.

**Mandates Services:**

ORS chapters 536 through 543, gives the Watermaster authorization to regulate and distribute the public waters of the state. Under Oregon Law, all water is publicly owned. With some exceptions, cities, farmers, factory owners, and other water users must obtain a permit or water right from the Oregon Water Resources Department to use water from any source – whether it is underground, or from lakes or streams. Generally speaking, landowners with water flowing past, through or under their property do not have the right to use that water without a permit from the Department.

**Department Overview:**

Watermasters respond to complaints from water users and determine, in times of water shortage, who has the right to use water. Each summer as stream flows drop, they regulate junior users to provide more water for senior users. On some streams, by the end of summer, there is only enough water to supply users with a right established in the 1800s. All of the more recently established rights will have been regulated off by the Watermaster. Watermaster works with all of the water users on a given water system to ensure that the users voluntarily comply with the needs of the more senior users. Occasionally, Watermaster takes more formal actions to obtain the compliance of unlawful water users or those who are engaged in practices that “waste” water. The waste of water means the continued diversion of more water than is needed to satisfy the specific beneficial use for which the right was granted.

Watermasters and field staff also provide general information to the public, oversee enforcement of instream water rights, inspect wells and dams for safety violations, and measure and monitor stream flows for management and planning purposes.

**Successes and Challenges:**

The 2013 irrigation season marked a historic event when a call for water on tribal instream water rights (the most senior rights) shut down, largely, the entire drainage above Upper Klamath Lake due to unusually low stream flows. Passive threats of violence and turmoil created challenges unlike any seen by this office. Although the “Upper Basin” largely went dry, the effect was more water to Upper Klamath Lake which essentially got the Klamath Project through the year with some help of land idling and ground water supplemental pumping.

This irrigation season we face one of the driest years on record, to date. On February 14 (The State of Oregon's 155<sup>th</sup> Birthday), Governor John Kitzhaber declared a drought in four Southeastern Oregon counties, including Klamath County. This irrigation season is shaping up to be a very challenging year for everyone.

**Budget Overview:**

The Watermaster's office has no major revenue sources and is completely dependent upon the general fund. Out of a total budget of \$81,540, 0% or ZERO dollars would be considered services and supplies. This number is down 100% from last year where it made up 3.9% of the total budget. The majority of the budget is made up of personnel costs at 71.9% (+1.6%) of the budget, and inter-department transfers which include rent and administrative services totaling 28.1% (+3.7%) of the budget.

**Significant Changes:**

As you can see from the Budget Overview section above, mandatory administrative increases continue to cripple this office further and again have had the largest impact on the 2015 budget, increasing \$2,039 from the previous fiscal year. I only had \$950 to work with in my supplies and services. I asked outside sources to pay for my internet and postage. I still had to make up a \$604 deficit with no flexible dollars except personnel. I asked if I could save \$604 in my remaining budget to roll over into next year's to cover the cost of my personnel. This will be added to my revenue for 2015.

In 2013, the Klamath Water and Power Agency (KWAPA) board approved the funding of one Assistant Watermaster. The 2013 legislature approved a budget to fund an Assistant Watermaster as well. This office now houses two additional personnel at no additional cost to the County.

**Key Issues:**

Water in the Klamath Basin has become one of the most important and talked about issues in the Klamath Basin. There are days that this office's staff of four cannot keep up with the demand of the public. Everybody appreciates our ability to be local and available. This is a credit to the county and their cooperative relationship with the State's Water Resources Department. Yet every budget year mandatory administrative costs rise higher than revenue. Next year, I have zero dollars budgeted for office supplies. The only flexible dollars left in the budget are personnel which will be impacted next year if these costs rise again. This will impact the County's water users directly.

Today, this is the key issue facing this office and its budget and should be given some serious consideration as we prepare for another serious water year.

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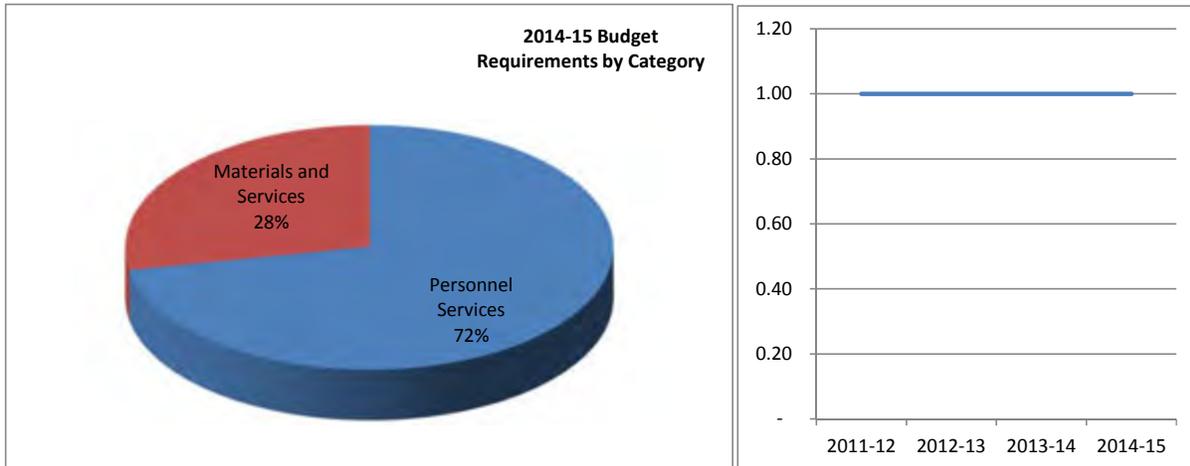
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	52,290	54,436	56,931	58,657
Materials and Services	21,211	22,676	24,005	22,883
<b>Subtotal Current Expenditures</b>	<b>73,500</b>	<b>77,112</b>	<b>80,936</b>	<b>81,540</b>
Interfund Transfers	556	-	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>556</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Budgetary Category</b>	<b>74,056</b>	<b>77,112</b>	<b>80,936</b>	<b>81,540</b>

<b>Requirements by Fund</b>				
General Fund (101)	74,056	77,112	80,936	81,540
<b>Total Requirements by Fund</b>	<b>74,056</b>	<b>77,112</b>	<b>80,936</b>	<b>81,540</b>

<b>Resources by Budgetary Category</b>				
Interfund Transfers	74,056	77,112	80,936	81,540
<b>Total Resources by Budgetary Category</b>	<b>74,056</b>	<b>77,112</b>	<b>80,936</b>	<b>81,540</b>

<b>Full-Time Employee Equivalents</b>	1.00	1.00	1.00	1.00
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Watermaster	81,540	58,657	1.00
<b>Total Mandates</b>	<b>81,540</b>	<b>58,657</b>	<b>1.00</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current	Cell Phone	Total Wages	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical	HRA/VEBA	Life	STD	Retirement/PER	Grand Total
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Watermaster	Natural Resources Specialist	10059761525	1.0000	Local 121	LF13	7	\$0.00	\$37,450.80	\$655.39	\$2,321.95	\$543.037	\$749.02	\$29,232	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,366.64	\$58,657.34
			<b>1.0000</b>				<b>\$0.00</b>	<b>\$37,450.80</b>	<b>\$655.39</b>	<b>\$2,321.95</b>	<b>\$543.04</b>	<b>\$749.02</b>	<b>\$29.23</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>\$20.88</b>	<b>\$20.40</b>	<b>\$ 6,366.64</b>	<b>\$ 58,657.34</b>

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<u>Revenues</u>							
<b>Department: 597 - Watermaster</b>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	74,056.39	77,111.97	80,936.00	81,540.00	604.00	1%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$74,056.39</b>	<b>\$77,111.97</b>	<b>\$80,936.00</b>	<b>\$81,540.00</b>	<b>\$604.00</b>	<b>1%</b>
<b>Department Total: 597 - Watermaster</b>		<b>\$74,056.39</b>	<b>\$77,111.97</b>	<b>\$80,936.00</b>	<b>\$81,540.00</b>	<b>\$604.00</b>	<b>1%</b>
<u>Expenditures</u>							
<b>Department: 597 - Watermaster</b>							
PS - Personnel Services							
61525	Natural Resources Specialist	37,080.00	37,080.00	37,080.00	37,451.00	371.00	1%
63930	FICA	2,750.73	2,742.42	2,837.00	2,865.00	28.00	1%
63940	Workmans Compensation Tax	24.26	25.86	34.00	29.00	(5.00)	-15%
63941	Workmans Compensation	262.00	864.96	853.00	749.00	(104.00)	-12%
63950	Medical Insurance	7,570.16	8,750.00	9,300.00	10,500.00	1,200.00	13%
63951	Life Insurance	21.30	20.93	21.00	21.00	0.00	0%
63952	Short Term Disability	20.40	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	3,708.00	4,078.80	5,933.00	6,367.00	434.00	7%
63980	Unemployment Compensation	852.96	852.96	853.00	655.00	(198.00)	-23%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$52,289.81</b>	<b>\$54,436.33</b>	<b>\$56,931.00</b>	<b>\$58,657.00</b>	<b>\$1,726.00</b>	<b>3%</b>
MS - Material and Services							
44040	Staff Travel & Training	114.40	587.10	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	551.69	921.25	450.00	0.00	(450.00)	-100%
44110	Supplies - Other	0.00	86.00	0.00	0.00	0.00	N/A
44400	County Share District II	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0%
44640	Telephone	1,732.26	1,432.82	2,039.00	1,732.00	(307.00)	-15%
44700	Postage	57.91	108.47	178.00	0.00	(178.00)	-100%
99755	Risk Management	0.00	621.00	632.00	657.00	25.00	4%
99760	Insurance/Liability	323.00	1,012.00	1,183.00	1,229.00	46.00	4%
99765	Insurance/Workmans Compensation	27.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	6,321.00	6,321.00	9,803.00	10,104.00	301.00	3%
99780	Facility Services	11,071.00	10,586.00	7,915.00	8,161.00	246.00	3%



Klamath County, Oregon  
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	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Materials and Services	4,640	3,132	4,000	4,000
<b>Subtotal Current Expenditures</b>	<b>4,640</b>	<b>3,132</b>	<b>4,000</b>	<b>4,000</b>
Unappropriated Fund Balance	1	-	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements by Budgetary Category</b>	<b>4,642</b>	<b>3,132</b>	<b>4,000</b>	<b>4,000</b>
<b><u>Requirements by Fund</u></b>				
Taylor Grazing (280)	4,642	3,132	4,000	4,000
<b>Total Requirements by Fund</b>	<b>4,642</b>	<b>3,132</b>	<b>4,000</b>	<b>4,000</b>
<b><u>Resources by Budgetary Category</u></b>				
Intergovernmental	4,640	3,130	4,000	4,000
Beginning Fund Balance	1	1	-	-
<b>Total Resources by Budgetary Category</b>	<b>4,642</b>	<b>3,132</b>	<b>4,000</b>	<b>4,000</b>
<b>Full-Time Employee Equivalents</b>	-	-	-	-
<b><u>Mandate</u></b>				
	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>	
Taylor Grazing	4,000	-	-	
<b>Total Mandates</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	

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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