

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.

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

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

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Department Mission:

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

Self-Imposed Services:

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

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

Department Overview:

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

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

Successes and Challenges:

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

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

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

It is important to note that there has been a slight decline in revenue obtained from the processing of new and renewal liquor licenses; which could be affected by the slowdown of economic growth of businesses new and existing, within Klamath County.

Budget Overview:

As an Internal Services Department our revenues are generated through county-wide department contributions.

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

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

Budget Summary	
Total Budget	\$173,078.00
Budget Change	None
Total Staff	2 FTE
Staff Change	None

Significant Changes:

No significant changes have arisen from FY 2013-14 going into FY 2014-15.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
101 General Administration

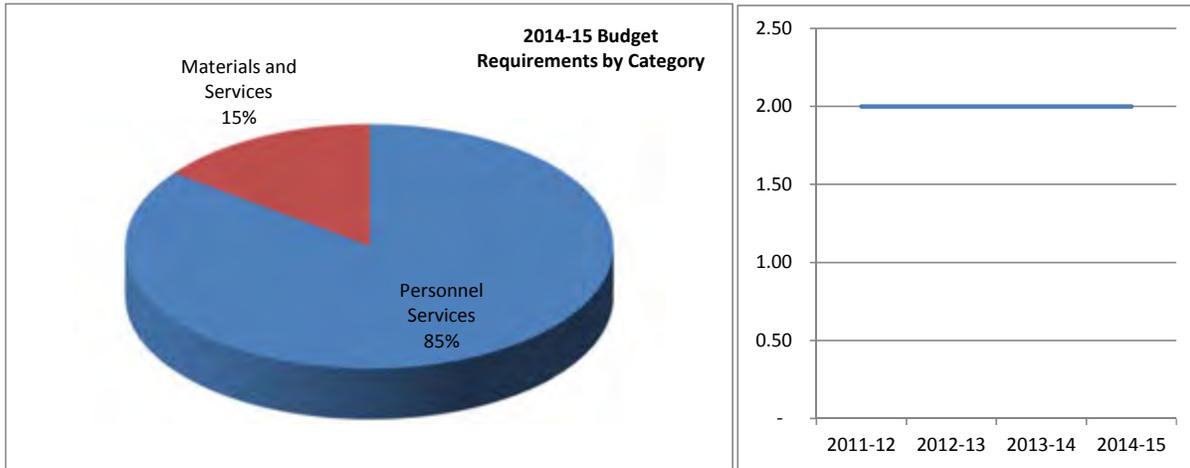
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	117,945	127,628	139,166	147,489
Materials and Services	71,457	68,186	33,737	25,589
Subtotal Current Expenditures	189,402	195,814	172,903	173,078
Interfund Transfers	2,668	-	-	-
Subtotal Noncurrent Expenditures	2,668	-	-	-
Total Requirements by Budgetary Category	192,070	195,814	172,903	173,078

Requirements by Fund				
Internal Services (150)	192,070	195,814	172,903	173,078
Total Requirements by Fund	192,070	195,814	172,903	173,078

Resources by Budgetary Category				
Intergovernmental	1,430	1,692	1,600	1,500
Charges for Services	60	1,858	25	300
Interfund Transfers	190,580	192,264	171,278	171,278
Total Resources by Budgetary Category	192,070	195,814	172,903	173,078

Full-Time Employee Equivalents	2.00	2.00	2.00	2.00
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Mandate	Total Cost	Personnel Services	FTE
General Administration	173,078	147,489	2.00
Total Mandates	173,078	147,489	2.00



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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	
Board of County Commissioners	Administrative Manager	15015110160150	1.0000	Non-Union	UF26	6	\$0.00	\$61,467.21	\$1,075.68	\$3,810.97	\$891.27	\$1,229.34	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$10,449.43	\$89,499.63
Board of County Commissioners	Secretary I	15015110161520	1.0000	Non-Union	UH15	7	\$0.00	\$36,926.49	\$646.21	\$2,289.44	\$535.43	\$738.53	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,277.50	\$57,989.34
			2.0000				\$0.00	\$98,393.70	\$1,721.89	\$6,100.41	\$1,426.71	\$1,967.87	\$68.90	\$21,000.00	\$0.00	\$41.76	\$40.80	\$16,726.93	\$147,488.97

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
IG - Intergovernmental							
33330	Revenues - Liquor	1,430.00	1,692.00	1,600.00	1,500.00	(100.00)	-6%
Account Classification Total: IG - Intergovernmental		\$1,430.00	\$1,692.00	\$1,600.00	\$1,500.00	(\$100.00)	-6%
CS - Charges for Service							
34035	Fees - For Services	0.00	1,800.81	0.00	200.00	200.00	N/A
34281	Copies	59.50	57.00	25.00	100.00	75.00	300%
Account Classification Total: CS - Charges for Service		\$59.50	\$1,857.81	\$25.00	\$300.00	\$275.00	1100%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	190,580.27	192,263.76	171,278.00	171,278.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$190,580.27	\$192,263.76	\$171,278.00	\$171,278.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$192,069.77	\$195,813.57	\$172,903.00	\$173,078.00	\$175.00	0%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
PS - Personnel Services							
60150	Administrative Manager	53,349.86	55,734.52	58,210.00	61,467.00	3,257.00	6%
61520	Secretary I	31,958.75	33,700.67	35,680.00	36,926.00	1,246.00	3%
63930	FICA	6,335.28	6,576.84	7,183.00	7,527.00	344.00	5%
63940	Workmans Compensation Tax	49.72	52.85	69.00	69.00	0.00	0%
63941	Workmans Compensation	606.76	2,085.26	2,159.00	1,968.00	(191.00)	-9%
63949	Oregon Premium Tax	0.00	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	15,057.20	17,500.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	42.60	41.86	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,531.01	9,837.95	15,023.00	16,727.00	1,704.00	11%
63980	Unemployment Compensation	1,972.72	2,057.07	2,159.00	1,722.00	(437.00)	-20%
Account Classification Total: PS - Personnel Services		\$117,944.70	\$127,627.82	\$139,166.00	\$147,489.00	\$8,323.00	6%

Department: Human Resources & Risk Management

FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

Self-Imposed Services:

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

Department Overview:

The proposed Human Resources and Risk Management Department consists of five (5) employees that are budgeted at an equivalent of 4.75 full-time employees. Human Resources and Risk Management responsibilities work hand-in-hand. The following provides an overview of the services provided by our department.

Human Resources

- Managing the recruitment and selection process
 - Updating and monitoring the online application system
 - Advertising
 - Processing and screening applications
 - Reference checks
 - Pre-employment testing and screenings
 - Criminal background checks
 - Drug screening
 - Fit for duty evaluations
 - New hire processing and orientation

Department: Human Resources & Risk Management

FY 2015 Proposed Budget

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

- Other internal support services provided
 - Verification of current and previous employment
 - Maintaining county-wide centralized personnel files and archiving as appropriate
 - Job description maintenance
 - Classification and compensation schedules
 - Reclassifications and reorganizations
 - Budget preparation/analysis of personal services throughout the year
 - Ensuring compliance with established County policies and procedures, State and Federal laws and regulations
 - Management staff and employee training
 - Employee and labor relations
 - Union negotiations with seven (7) unions

Risk Management

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

Department: Human Resources & Risk Management

FY 2015 Proposed Budget

- Unemployment claims administration
 - Processing initial claims
 - Representation of County at appeal hearings
- Insurance management and claims processing for
 - General liability claims
 - Employment related claims
 - County vehicles
 - County properties
- Executive Risk Management Team
 - Reviewing Safety Committee recommendations
 - Evaluating potential risks and possible solutions
 - Recommending policy changes to the Commissioners and Department Heads
- Contracting assistance
 - Oversee the solicitation process
 - Insurance requirements
 - Compliance with public contracting laws

We provide guidance and assistance to departments in an effort to ensure that applicants, employees and the public county-wide receive consistent treatment. This is accomplished through training programs and consulting with our staff and other available resources.

Successes and Challenges:

Challenges

There are challenges we continue to work through; most evolve around our limited funding sources. We continue to encounter layoffs, reduction in hours and reorganizations in larger departments to eliminate or reduce mid-level management staff county-wide. These reductions create increased workloads, which often affect employee morale. Historically, when an employer experiences a reduction in funding and staff there is usually an increase in employment related claims. Our department's biggest challenge has been trying to manage an increased workload with the same level of staff. We have had an increase in our workload due to an increase in Workers' Compensation claims, General Liability claims, and implementation of new laws and regulations.

Over the next few years there are new laws and regulations that will impact our office. We will be preparing for GHS, which is the acronym for the Globally Harmonized System of classification and labeling of chemicals. There are several phases of implementation that are required to be in place from 2013 through 2016. We have completed the first training requirement in all departments. The greatest challenge for Human Resources is continuing to learn about the Affordable Health Care Act and how it will impact our employees' health insurance. It will necessitate the implementation of policy changes with regard to employee benefits. Our office is analyzing and evaluating going to a "pooled" health insurance plan, which the Benefits Committee

Department: Human Resources & Risk Management

FY 2015 Proposed Budget

and the Commissioners support. Our department will continue monitoring the series of changes involved with the Affordable Health Care Act as they take effect now through 2018.

Another challenge continues to be the ability to provide all of the required trainings related to Risk Management and Human Resources. The County previously used our insurance company's City County Insurance Services (CIS) on-line training service that is provided at no cost to the county. CIS changed providers and our IT Department is not comfortable with allowing us access for security reasons. If a resolution is not found there will be an increased cost to provide training through other sources. We will continue to find other free or low cost training opportunities.

Successes

Despite the difficult challenges we worked through this past year, we certainly have made significant progress with our long-term projects and goals. We continue to cross-train staff in the department, and this has effectively covered scheduled vacations and unexpected absences. IT worked with us to develop our website. Now forms, policies, benefits and other documents we frequently received requests for can be easily accessed on-line. We are obtaining a new ADA compliant job description program and will continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

Budget Overview:

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

Financial Presentation:

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

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

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

Fiscal Year 2012-2013 Effective July 1, 2012 the combined Contracting Specialist and Risk Manager position was added to the Human Resources Department, which included the transfer of the associated expenses to our department. The Department's budgeted FTE increased to 5.75.

Department: Human Resources
& Risk Management

FY 2015 Proposed Budget

Fiscal Year 2013-2014 After implementing the new integrated Finance and Human Resources System and conducting a business and best practices audit it was determined that the Payroll Manager position should be aligned with the Finance Department. Effective July 1, 2013 the payroll functions were returned to the Finance Department. The budgeted FTE for our department decreased to 4.75.

Significant Changes:

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. The County's General Liability insurance will increase this fiscal year; however, since last year's insurance costs were a little lower than projected we are not increasing the General Liability cost this fiscal year.

Key issues:

The main concern in regard to Human Resources and Risk Management would be the insurance and funding for our incurred and future liabilities. Previously both our Workers' Compensation and General Liability Insurance plans were retro-liability plans, which is a form of partial self-insurance. Even though we discontinued the retro-liability plan for our General Liability Insurance, there will still be outstanding liabilities under the self-insurance program. Budgeting and planning for the incurred liabilities is difficult, as there are several unknown factors with regard to the costs associated with the claim and when the actual expenses will be incurred. Claims that were filed over a three to five year timeframe could all be resolved in the same fiscal year, thereby creating a large insurance payment adjustment. It is imperative that we establish reserve funds for our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2010-2011	108	\$ 346,963
2011-2012	121	\$ 368,089
2012-2013	81	\$ 246,740
2013-2014*	68	\$ 177,808

*As of 4th Quarter 2013

During Fiscal Years 2010-11 and 2011-12, there was a significant increase in unemployment claims due to layoffs. At the same time there were employees who voluntarily left employment with the County and due to the economy were subsequently laid-off from their new employer. Unfortunately, due to the unemployment benefits being calculated over a five quarter period, the County was still liable for a portion of the employees' unemployment benefits.

Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	33	\$ 334,135	\$ 202,280	\$ 12,365	\$ 548,780
2012-2013	30	\$ 289,651	\$ 80,428	\$ 17,309	\$ 387,388
2013-2014	20	\$ 266,557	\$ 13,303	\$ 5,067	\$ 272,924

We continue to work closely with SAIF, our insurer, and department heads to evaluate providing modified job duties in order to reduce the amount of time an injured employee is out of the office. This significantly reduces the cost of the claim, as the employee does not receive time loss payments and we can request partial reimbursement of the injured employee's wages.

In March of 2012 we implemented an Executive Risk Management Team. This Team currently consists of one Commissioner, the Director of Human Resources and Risk Management, the Risk Manager, the Safety Committee Chairperson and four Department Heads. The Team's goal is to review recommendations provided by the Safety Committee, review accidents and liability claims, discuss County risk factors and make recommendations to Department Heads and employees on implementing procedures or attending trainings that will reduce the County's risk exposures. The goal is to have a proactive Risk Management Program that will actively involve the Executive Risk Management Team, Safety Committee, Department Heads and employees all working toward reducing our liability exposures. The Team continues to work on safety and liability issues to mitigate the County's exposure.

General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2010-2011	42	16	26	\$ 113,233	\$ 73,831	\$ 187,064
2011-2012	15	2	13	\$ 22,009	\$ 136,084	\$ 158,093
2012-2013	11	5	6	\$ 2,418	\$ 90,000	\$ 92,418
2013-2014	3	2	1	\$ 1,144	\$ 8,500	\$ 9,644

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

Department: Human Resources
& Risk Management

FY 2015 Proposed Budget

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012	10	\$ 180,442	\$ 126,832	\$ 307,274
2012-2013	9	\$ 0	\$ 179,236	\$ 179,236
2013-2014*	8	\$ 0	\$ 18,768	\$ 18,768

* As of January 2014

As mentioned above, we are still responsible for the years our General Liability Insurance plan was under the retro-liability plan. Some of our claims are either not covered by our insurance policy or the amount of the claims do not exceed our deductible. Those costs are directly paid by the County; most often through the Risk Management budget.

Again, our philosophy is that through training and educating our staff we should see a reduction in the number of claims we receive. If we educate staff at all levels about laws, county policies, and provide special training associated with their specific job, one would anticipate that it would result in either a decrease in claims or at a minimum it will reduce the cost of the claim, as we will be able to document that our employees are properly trained and follow applicable laws and policies.

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Klamath County, Oregon
2014-2015 Budget Financial Presentation
102 Human Resources

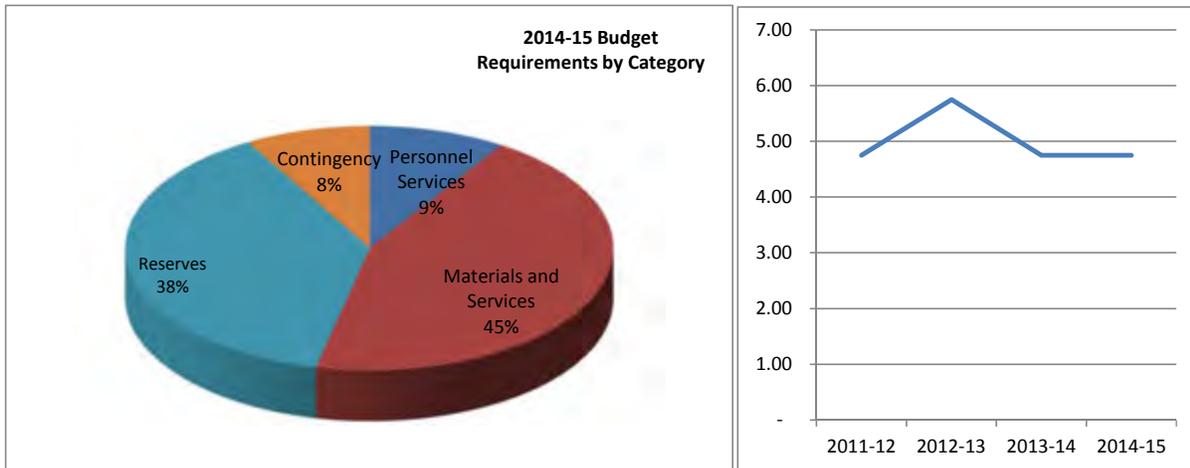
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	316,696	369,883	342,868	355,482
Materials and Services	1,742,832	1,612,832	2,057,615	1,748,977
Capital Outlay	28,935	-	-	-
Subtotal Current Expenditures	2,088,463	1,982,715	2,400,483	2,104,459
Interfund Transfers	3,211	2,000	1,000	1,000
Reserves	-	-	2,223,000	1,500,000
Contingency	-	-	327,207	327,213
Unappropriated Fund Balance	1,794,041	2,523,031	-	-
Subtotal Noncurrent Expenditures	1,797,252	2,525,031	2,551,207	1,828,213
Total Requirements by Budgetary Category	3,885,715	4,507,747	4,951,690	3,932,672

Requirements by Fund				
Internal Services (150)	419,043	408,602	429,056	429,056
Risk Management (640)	3,466,672	4,099,145	4,522,634	3,503,616
Total Requirements by Fund	3,885,715	4,507,747	4,951,690	3,932,672

Resources by Budgetary Category				
Charges for Services	2,006,574	2,286,901	1,996,634	1,667,780
Investment Earnings	7,786	4,646	9,000	8,000
Interfund Transfers	399,613	412,475	423,056	423,056
Miscellaneous	4,314	9,683	-	-
Beginning Fund Balance	1,467,428	1,794,041	2,523,000	1,833,836
Total Resources by Budgetary Category	3,885,715	4,507,747	4,951,690	3,932,672

Full-Time Employee Equivalents	4.75	5.75	4.75	4.75
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Mandate	Total Cost	Personnel Services	FTE
Human Resources	429,056	265,520	3.25
Risk Management	3,503,616	89,962	1.50
Total Mandates	3,932,672	355,482	4.75



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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	
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,310.67	\$232.94	\$825.26	\$193.00	\$266.21	\$17.23	\$5,250.00	\$0.00	\$10.44	\$10.20	\$2,262.81	\$22,378.76
Human Resources/ Risk Management	Human Resource	15015110260165	1.0000	Non-union	DF13	7	\$900.00	\$81,070.16	\$1,418.73	\$5,026.35	\$1,175.52	\$1,621.40	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$13,781.93	\$114,734.98
Human Resources/ Risk Management	Human Resources	15015110260166	1.0000	Non-Union	UF27	5	\$0.00	\$60,826.01	\$1,064.46	\$3,771.21	\$881.98	\$1,216.52	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$10,340.42	\$88,676.33
Human Resources/ Risk Management	Human Resources	15015110260193	0.7500	Non-Union	UH15	4	\$0.00	\$24,754.68	\$433.21	\$1,534.79	\$358.94	\$495.09	\$25.84	\$7,875.00	\$0.00	\$20.88	\$20.40	\$4,208.29	\$39,727.12
			3.2500				\$900.00	\$179,961.52	\$3,149.33	\$11,157.61	\$2,609.44	\$3,599.23	\$111.97	\$34,125.00	\$0.00	\$138.24	\$71.40	\$30,593.46	\$265,517.20
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,310.67	\$232.94	\$825.26	\$193.00	\$266.21	\$17.23	\$5,250.00	\$0.00	\$10.44	\$10.20	\$2,262.81	\$22,378.76
Human Resources/ Risk Management	Contracting & Risk	64077060191	1.0000	Non-Union	UH23	2	\$480.00	\$44,397.14	\$776.95	\$2,752.62	\$643.76	\$887.94	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,547.51	\$67,581.66
			1.5000				\$480.00	\$57,707.81	\$1,009.89	\$3,577.88	\$836.76	\$1,154.16	\$51.68	\$15,750.00	\$0.00	\$31.32	\$30.60	\$9,810.33	\$89,960.43

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
CS - Charges for Service							
34250	Revenues - Copy	9,958.68	1,222.86	6,000.00	0.00	(6,000.00)	-100%
34281	Copies	0.00	7,752.33	0.00	6,000.00	6,000.00	N/A
36540	Refunds	9,156.95	420.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$19,115.63	\$9,395.19	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	313.84	9,683.16	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$313.84	\$9,683.16	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	399,613.10	389,523.21	423,056.00	423,056.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$399,613.10	\$389,523.21	\$423,056.00	\$423,056.00	\$0.00	0%
Sub Department Total: 102 - Human Resources		\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
PS - Personnel Services							
60165	HR Risk Management Director	72,726.54	76,615.51	79,377.00	80,170.00	793.00	1%
60166	HR Manager	52,031.54	56,062.00	57,675.00	60,826.00	3,151.00	5%
60193	HR Specialist	22,233.73	22,399.78	24,506.00	24,755.00	249.00	1%
60198	Human Resources Assistant	14,845.83	11,979.52	13,268.00	13,311.00	43.00	0%
61557	Payroll Manager	49,068.02	48,880.00	0.00	0.00	0.00	N/A
63930	FICA	15,387.26	15,768.68	13,443.00	13,767.00	324.00	2%
63940	Workmans Compensation Tax	109.65	113.18	112.00	112.00	0.00	0%
63941	Workmans Compensation	1,501.16	5,055.35	4,042.00	3,599.00	(443.00)	-11%
63950	Medical Insurance	27,336.70	29,383.05	30,225.00	34,125.00	3,900.00	13%
63951	Life Insurance	165.33	157.56	139.00	139.00	0.00	0%
63952	Short Term Disability	95.20	90.10	72.00	72.00	0.00	0%
63960	Retirement - General	21,229.75	23,746.58	28,116.00	30,594.00	2,478.00	9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63980	Unemployment Compensation	4,895.27	4,987.29	4,042.00	3,150.00	(892.00)	-22%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$282,525.98	\$296,138.60	\$255,917.00	\$265,520.00	\$9,603.00	4%
MS - Material and Services							
44010	Mgmt Travel & Training	1,874.50	1,819.22	2,000.00	2,500.00	500.00	25%
44100	Supplies - Office	3,980.78	4,410.76	4,000.00	3,000.00	(1,000.00)	-25%
44110	Supplies - Other	1,251.17	1,585.45	1,900.00	1,270.00	(630.00)	-33%
44200	Dues / Fees	645.00	738.00	700.00	950.00	250.00	36%
44284	Copier Maintenance & Supplies	0.00	89.61	0.00	800.00	800.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	800.00	0.00	(800.00)	-100%
44350	Recruitment	15,341.66	16,230.59	20,000.00	20,000.00	0.00	0%
44500	Consultant Services	4,920.92	1,410.50	20,000.00	20,000.00	0.00	0%
44520	Legal Fees	48,104.00	30,814.49	50,000.00	50,000.00	0.00	0%
44640	Telephone	1,399.00	2,137.32	2,200.00	2,200.00	0.00	0%
44700	Postage	893.34	452.25	1,100.00	900.00	(200.00)	-18%
44710	Publications / Periodicals	2,225.93	1,379.95	3,500.00	3,500.00	0.00	0%
44730	Printing	6,440.62	4,391.56	7,000.00	6,500.00	(500.00)	-7%
45020	Contract Services	20,913.17	20,701.48	13,500.00	13,500.00	0.00	0%
45160	Employee Incentive Program	752.50	542.28	700.00	700.00	0.00	0%
46440	Testing/Evaluation	5,966.00	5,121.50	10,000.00	10,000.00	0.00	0%
99755	Risk Management	0.00	685.00	777.00	822.00	45.00	6%
99760	Insurance/Liability	774.00	1,116.00	1,454.00	1,540.00	86.00	6%
99765	Insurance/Workmans Compensation	355.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	5,499.00	5,499.00	20,184.00	12,110.00	(8,074.00)	-40%
99780	Facility Services	8,669.00	8,798.00	8,869.00	9,562.00	693.00	8%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	1,870.00	(755.00)	-29%
99782	Steering Committee User Charge	1,050.00	840.00	1,830.00	1,812.00	(18.00)	-1%
Account Classification Total: MS - Material and Services		\$133,305.59	\$111,462.96	\$173,139.00	\$163,536.00	(\$9,603.00)	-6%
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	2,672.00	1,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	539.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,211.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 102 - Human Resources		\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 150 - Internal Services	\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%
Fund Expenditure	Total: 150 - Internal Services	\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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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
Fund: 640 - Risk Management							
<u>Revenues</u>							
Department: 770 - Risk Management							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	353,000.00	352,724.00	353,000.00	276.00	0%
36040	Revenues - Unemployment	473,543.63	449,365.64	429,537.00	298,285.00	(131,252.00)	-31%
36050	Revenues - Liability Insurance	517,375.00	575,000.00	663,210.00	661,000.00	(2,210.00)	0%
36060	Revenues - Workers Compensation	717,302.97	542,939.19	439,180.00	349,495.00	(89,685.00)	-20%
36120	Settlements - Insurance	279,236.68	357,201.37	105,983.00	0.00	(105,983.00)	-100%
Account Classification Total: CS - Charges for Service		\$1,987,458.28	\$2,277,506.20	\$1,990,634.00	\$1,661,780.00	(\$328,854.00)	-17%
IN - Interest							
39150	Investments - Interest On	7,785.80	4,646.35	9,000.00	8,000.00	(1,000.00)	-11%
Account Classification Total: IN - Interest		\$7,785.80	\$4,646.35	\$9,000.00	\$8,000.00	(\$1,000.00)	-11%
MI - Miscellaneous							
36100	Miscellaneous	4,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	22,952.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$22,952.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,467,428.39	1,794,040.57	2,523,000.00	1,833,836.00	(689,164.00)	-27%
Account Classification Total: FB - Fund Balances		\$1,467,428.39	\$1,794,040.57	\$2,523,000.00	\$1,833,836.00	(\$689,164.00)	-27%
Department Total: 770 - Risk Management		\$3,466,672.47	\$4,099,145.12	\$4,522,634.00	\$3,503,616.00	(\$1,019,018.00)	-23%
<u>Expenditures</u>							
Department: 770 - Risk Management							
PS - Personnel Services							
60191	Safety & Risk Manager	18,108.72	40,375.16	43,563.00	43,917.00	354.00	1%
60198	Human Resources Assistant	9,468.92	11,979.43	13,268.00	13,311.00	43.00	0%
63930	FICA	2,062.91	4,004.44	4,348.00	4,415.00	67.00	2%
63940	Workmans Compensation Tax	19.28	37.32	52.00	52.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	145.52	1,250.76	1,307.00	1,154.00	(153.00)	-12%
63950	Medical Insurance	2,829.50	9,968.75	13,950.00	15,750.00	1,800.00	13%
63951	Life Insurance	8.86	24.41	32.00	32.00	0.00	0%
63952	Short Term Disability	8.50	23.80	31.00	31.00	0.00	0%
63960	Retirement - General	1,231.90	4,885.78	9,093.00	9,810.00	717.00	8%
63980	Unemployment Compensation	286.00	1,194.99	1,307.00	1,010.00	(297.00)	-23%
63990	Cell Phone Allowance	0.00	0.00	0.00	480.00	480.00	N/A
Account Classification Total: PS - Personnel Services		\$34,170.11	\$73,744.84	\$86,951.00	\$89,962.00	\$3,011.00	3%

MS - Material and Services

44010	Mgmt Travel & Training	1,278.64	1,601.58	2,000.00	2,000.00	0.00	0%
44050	Training	368.51	1,111.47	2,500.00	3,000.00	500.00	20%
44100	Supplies - Office	342.39	374.87	600.00	600.00	0.00	0%
44110	Supplies - Other	0.00	274.60	530.00	530.00	0.00	0%
44200	Dues / Fees	107.00	21.00	500.00	500.00	0.00	0%
44209	Regulatory Comp	11,245.00	11,954.71	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	250.00	250.00	0.00	0%
44276	Building Repair	0.00	921.44	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	56,530.11	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	227.77	230.12	1,000.00	1,000.00	0.00	0%
44500	Consultant Services	0.00	9,886.82	0.00	0.00	0.00	N/A
44640	Telephone	2,097.71	1,080.68	2,000.00	2,000.00	0.00	0%
44700	Postage	1.35	0.90	300.00	300.00	0.00	0%
44710	Publications / Periodicals	240.08	0.00	1,000.00	1,000.00	0.00	0%
44730	Printing	123.72	1,241.28	1,000.00	1,000.00	0.00	0%
46361	Claims - WC	468,796.35	387,388.31	428,820.00	349,495.00	(79,325.00)	-18%
46371	Claims - UI	309,539.96	246,740.07	416,995.00	298,285.00	(118,710.00)	-28%
46375	EE Wellness Program	0.00	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	740.93	675.55	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	6,870.49	4,698.61	7,000.00	7,877.00	877.00	13%
46391	Claims - LI	607,169.40	515,548.10	766,468.00	667,485.00	(98,983.00)	-13%
46520	Claims - Self Insured	126,832.14	179,236.74	179,600.00	180,519.00	919.00	1%
46700	Insurance	600.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	2,471.00	2,665.00	5,274.00	2,609.00	98%
99760	Insurance/Liability	0.00	4,025.00	4,991.00	9,875.00	4,884.00	98%

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Department Mission:

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

Mandated Services:

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

- Advise BOCC on legal matters; attend Public Hearings;
- Review all weekly agenda items that are presented to the BOCC (blue sheets - 214 as of 2/10/2014);
- Review all county contracts, agreements and orders;
- Draft county policies/procedures (contracts, property management) for consideration by the BOCC;
- Prepare Resolutions, Orders and Ordinances as directed by the BOCC;
- Special District annexations, formations, withdrawals;
- Prepare Ballot Titles as directed by the BOCC;
- Attend Executive Sessions and prepare notices;
- Various County department projects as authorized by the BOCC;
- Requests for legal advice from various County departments;
- Represent County at numerous meetings & mediation;
- Coordinate with outside Counsel on all litigation;
- Current court/case load (2/10/2014): Federal – 2; State – 11; Land Use Board of Appeals (LUBA) – 0; Torts – 19; State Appeals – 0; Federal Appeals – 1.

Department Overview:

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

Successes and Challenges:

There has been an increase in litigation matters. As our office is limited to one counsel, it has become increasingly necessary to refer some matters to outside counsel. This causes increased costs as outside attorney fees range from \$200.00/hour up to \$490.00/hour (attorney only) vs. in-house counsel which, including benefits, costs the County \$56.55/hour (counsel and paralegal combined). As a practical matter, the overload of legal issues means we have been too often reactive on our legal advice, rather than proactive. Budget constraints do not allow for additional assistant counsel, and the major challenge next year will be efficiently prioritizing appropriate legal matters and – unfortunately – declining to provide service on others.

Budget Overview:

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

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

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

Significant Changes:

Due to increase in internal services, space rent, user charges we decreased the legal fee line item \$6,502 to remain "flat" with last year's budget.

Key issues:

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

Klamath County, Oregon
2014-2015 Budget Financial Presentation
103 County Council

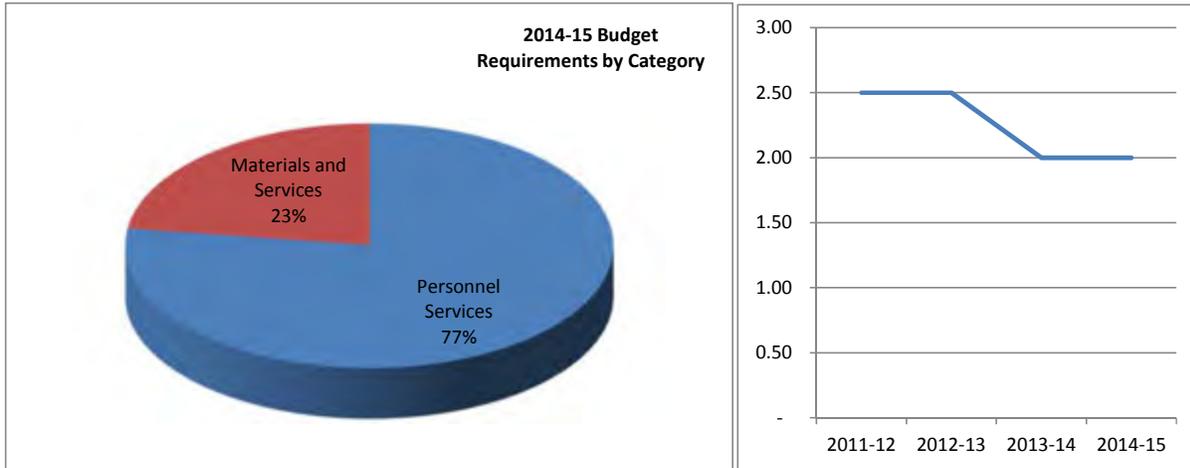
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	211,321	214,465	229,959	234,702
Materials and Services	53,606	31,764	74,157	69,414
Subtotal Current Expenditures	264,927	246,229	304,116	304,116
Interfund Transfers	1,581	1,350	-	-
Subtotal Noncurrent Expenditures	1,581	1,350	-	-
Total Requirements by Budgetary Category	266,508	247,579	304,116	304,116

Requirements by Fund				
Internal Services (150)	266,508	247,579	304,116	304,116
Total Requirements by Fund	266,508	247,579	304,116	304,116

Resources by Budgetary Category				
Charges for Services	100	100	-	-
Interfund Transfers	266,339	247,446	304,116	304,116
Miscellaneous	69	33	-	-
Total Resources by Budgetary Category	266,508	247,579	304,116	304,116

Full-Time Employee Equivalents	2.50	2.50	2.00	2.00
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Mandate	Total Cost	Personnel Services	FTE
County Council	304,116	234,702	2.00
Total Mandates	304,116	234,702	2.00



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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	
County Counsel	County Counsel	15015110361080	1.0000	Non-union	DF19	7	\$1,440.00	\$108,881.62	\$1,905.43	\$6,750.66	\$1,578.78	\$2,177.63	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$18,509.88	\$150,444.89
County Counsel	Paralegal	15015110361548	1.0000	Non-Union	UH24	7	\$0.00	\$57,382.62	\$1,004.20	\$3,557.72	\$832.05	\$1,147.65	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$9,755.05	\$84,255.02
			2.0000				\$1,440.00	\$166,264.24	\$2,909.62	\$10,308.38	\$2,410.83	\$3,325.28	\$68.90	\$21,000.00	\$0.00	\$106.92	\$40.80	\$28,264.92	\$234,699.91

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
CS - Charges for Service							
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	69.29	33.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$69.29	\$33.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	266,338.88	247,445.61	304,116.00	304,116.00	0.00	0.00
Account Classification Total: TI - Interfund Transfers		\$266,338.88	\$247,445.61	\$304,116.00	\$304,116.00	\$0.00	0%
Sub Department Total: 103 - County Counsel		\$266,508.17	\$247,578.61	\$304,116.00	\$304,116.00	\$0.00	0%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
PS - Personnel Services							
60682	Contract/Grant Specialist	9,217.14	0.00	0.00	0.00	0.00	N/A
61080	County Counsel	98,137.38	102,079.30	106,378.00	107,442.00	1,064.00	1%
61548	Paralegal	54,979.92	56,596.80	56,815.00	57,383.00	568.00	1%
63930	FICA	11,870.69	11,632.47	12,594.00	12,720.00	126.00	1%
63940	Workmans Compensation Tax	57.70	52.45	69.00	69.00	0.00	0%
63941	Workmans Compensation	1,149.79	3,720.65	3,787.00	3,325.00	(462.00)	-12%
63950	Medical Insurance	15,057.20	17,500.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	108.54	106.97	107.00	107.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	15,456.04	17,612.88	26,341.00	28,265.00	1,924.00	7%
63980	Unemployment Compensation	3,805.63	3,682.76	3,787.00	2,910.00	(877.00)	-23%
63990	Cell Phone Allowance	1,440.00	1,440.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$211,320.83	\$214,465.08	\$229,959.00	\$234,702.00	\$4,743.00	2%

Department Mission:

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

Mandated Services:

- A county's governing body must adopt a budget. To do so, the county's governing body must appoint a budget officer and a budget committee. ORS 294.331, 294.336.
- A county's governing body must determine the county's expenses. ORS 310.010. Once the county's governing body does so, it must levy property taxes to pay for those expenses. ORS 310.020.
- A county's governing body must conduct an annual audit of the county's fiscal affairs. ORS 297.425 (1).
- A county must create a county school fund. ORS 328.005.
- The demand of a county accountant for monthly salary shall be audited, allowed and ordered paid by the board of county commissioners. All other demands on account of salaries, or otherwise, fixed by law or otherwise and made payable out of the treasury, must be approved by the accountant before being ordered paid. ORS 210.160.
- All demands, accounts or claims against the county shall be presented to the accountant with the necessary evidence in support thereof, and the accountant shall examine and audit the same. The accountant shall receive and preserve in the office of the accountant all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the county, its debts, revenues and other financial affairs. The accountant shall give information as to the exact condition of the treasury and of every fund thereof upon demand by the board of county commissioners, or any member thereof. ORS 210.170.
- Any law or rule providing for the payment of any demand of any kind or nature, except the salary of the county accountant, out of the treasury or any fund thereof, whether from public funds or private funds deposited therein, shall be construed as requiring auditing and approval by the accountant, and an order of the board of county commissioners before payment. ORS 210.180
- A county accountant shall: (1) Keep a register of all claims presented against the county and place upon each a uniform mark or stamp, to indicate that it has been examined by the accountant. (2) Keep an account with each department of the county government and with each county official. (3) Check the deposits made with the county treasurer, by the several officers, of the fees received daily by them, and the fines, forfeited bails and all county, school, road, state or other funds received from any source and deposited with the county treasurer. (4) Establish and maintain, in each department and office of the county, such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests. (5) At all times have access to any and all public books, records, and documents kept by the various officers of the county. (6) See that all fees, dues or funds of any description, or on any account to which the county is entitled, are deposited with the county treasurer; and immediately report to the board of county commissioners any officer in default in this regard. (7) Examine all reports of sheriffs, as to the collection of taxes, and all other general or special reports of officers or persons where any of the county's finances are involved, and report to the board of county

commissioners findings and recommendations in each case. (8) Prepare and publish, at the close of business on June 30 of each year, a statement showing the contracts entered into by the county for the year covered by the report, the name of the contractor, the work contracted for, the amount of the same, whether the bonds were required and the amount and whether let privately or by public bidding, and also publish a certified statement of the assets and liabilities of the county. (9) Prepare at least once in each calendar year an exhibit of all receipts and disbursements of the county fund for the year. Such exhibit shall also include a detailed statement of the expenses of the county, segregated as to each office and each department of the county government and business, showing the total amounts for which warrants or orders were issued or drawn during the year, and a statement showing the total amount of money paid into the county treasury for the year, from what source derived, and the amounts apportioned to the various funds. ORS 210.210.

- A county accountant shall establish a standard system of keeping accounts and a uniform method of statements for the same. ORS. 210.220
- The tax distribution schedule shall be approved by the county accountant before filing. ORS 311.390 (1)(c).

Self Imposed Services:

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

Department Overview:

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

The Finance Department processes payroll for all county departments, as the County Account is required to approve payment of all wages and benefits before payment.

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

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

Budget Overview:

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

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

Significant Changes:

The current budget is a reduction of \$353,610 from the amended fiscal year 2014 budget. This is primarily a reduction related to the implementation of a new finance / human resources / payroll enterprise resources planning system. This system increased the Finance department budget by \$380,000 in fiscal year 2014 and will increase the budget by an additional \$34,150 in fiscal year 2015.

Key issues:

The Finance Department is managing the implementation of a new finance / human resources / payroll enterprise resource planning system. This system is scheduled to go live July 1, 2014 with final implementation of all modules within the third quarter of 2014. This will place additional strain on existing staff and departments as the new system comes online.

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Klamath County, Oregon
2014-2015 Budget Financial Presentation
104 Finance

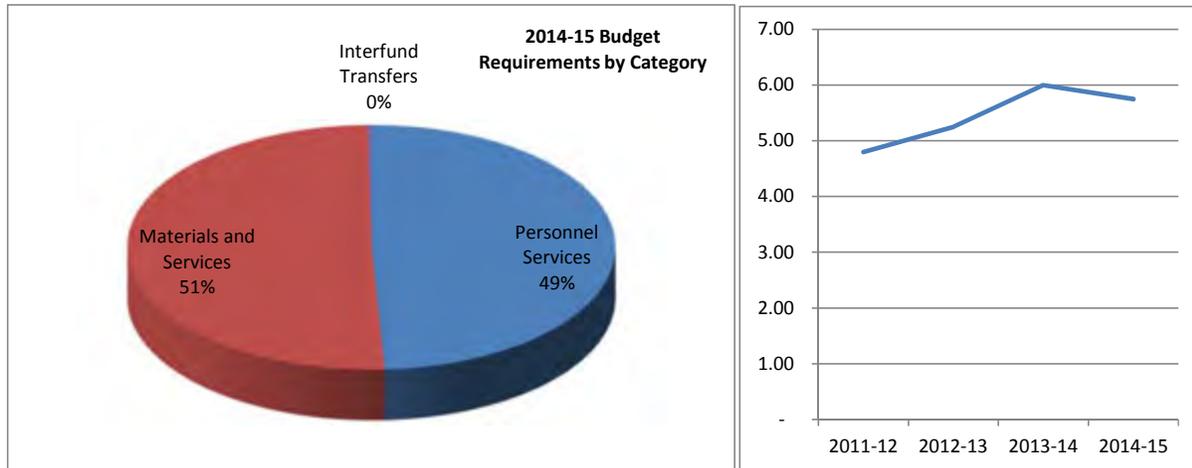
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	298,868	383,314	479,038	493,871
Materials and Services	256,663	416,697	876,321	507,878
Debt Service	254,812	-	-	-
Subtotal Current Expenditures	810,343	800,011	1,355,359	1,001,749
Interfund Transfers	33,789	3,000	3,000	3,000
Subtotal Noncurrent Expenditures	33,789	3,000	3,000	3,000
Total Requirements by Budgetary Category	844,132	803,011	1,358,359	1,004,749

Requirements by Fund				
Internal Services (150)	844,132	803,011	1,358,359	1,004,749
Total Requirements by Fund	844,132	803,011	1,358,359	1,004,749

Resources by Budgetary Category				
Intergovernmental	-	-	-	12,853
Charges for Services	225,835	205,418	256,500	256,250
Miscellaneous	277	69	-	-
Sale of Capital Assets	1,232	200	-	-
Interfund Transfers	616,788	597,324	1,101,859	735,646
Total Resources by Budgetary Category	844,132	803,011	1,358,359	1,004,749

Full-Time Employee Equivalents	4.80	5.25	6.00	5.75
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Mandate	Total Cost	Personnel Services	FTE
Finance	1,004,749	493,871	5.75
Total Mandates	1,004,749	493,871	5.75



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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
Finance	Payroll Manager	15015110261557	1.0000	Non-Union	UH21	7	63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
							\$0.00	\$49,558.68	\$867.28	\$3,072.64	\$718.601	\$991.17	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,424.98	\$74,209.08
Finance	Chief Financial Officer	15015110460200	1.0000	Non-Union	DF19	4	\$1,440.00	\$95,079.12	\$1,663.88	\$5,894.91	\$1,378.647	\$1,901.58	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$16,163.45	\$132,722.48
Finance	Assistant Finance Officer	15015110460491	1.0000	Non-Union	UF29	7	\$0.00	\$72,962.40	\$1,276.84	\$4,523.67	\$1,057.955	\$1,459.25	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,403.61	\$104,259.45
Finance	Financial Systems Manager	15015110460492	1.0000	Non-Union	UF24	3	\$0.00	\$48,649.68	\$851.37	\$3,016.28	\$705.420	\$972.99	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,270.45	\$73,041.92
Finance	Accounting Specialist	15015110461555	0.7500	Local 121	LH14	6	\$0.00	\$27,456.65	\$480.49	\$1,702.31	\$398.121	\$549.13	\$25.84	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,667.63	\$45,821.46
Finance	Purchasing Specialist	15015110461661	1.0000	Local 121	LH15	7	\$0.00	\$41,460.58	\$725.56	\$2,570.56	\$601.178	\$829.21	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,048.30	\$63,811.12
			5.7500				\$1,440.00	\$335,167.11	\$5,865.42	\$20,780.36	\$4,859.92	\$6,703.34	\$198.10	\$63,000.00	\$0.00	\$190.44	\$122.40	\$56,978.41	\$493,865.51

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	12,853.00	12,853.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$12,853.00	\$12,853.00	
CS - Charges for Service							
34050	Fees - Finance	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34416	Revenues - Drainage District	12,000.00	8,000.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	5,000.00	2,500.00	500.00	250.00	(250.00)	-50%
36390	Revenues - Inventory	134,354.66	104,284.48	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	74,479.87	84,633.52	100,000.00	100,000.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	6,000.00	6,000.00	N/A
Account Classification Total: CS - Charges for Service		\$225,834.53	\$205,418.00	\$256,500.00	\$256,250.00	(\$250.00)	0%
MI - Miscellaneous							
36100	Miscellaneous	276.58	69.39	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$276.58	\$69.39	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	231,893.34	0.00	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	384,894.71	597,323.65	1,101,859.00	705,646.00	(396,213.00)	-36%
39033	Trans - Equipment Reserve	0.00	0.00	0.00	30,000.00	30,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$616,788.05	\$597,323.65	\$1,101,859.00	\$735,646.00	(\$366,213.00)	-33%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,232.43	200.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$1,232.43	\$200.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$844,131.59	\$803,011.04	\$1,358,359.00	\$1,004,749.00	(\$353,610.00)	-26%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
PS - Personnel Services							
60071	Sr Chief Office Deputy	1,533.18	0.00	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	74,017.55	87,729.48	91,218.00	93,639.00	2,421.00	3%
60210	Chief Office Deputy	85.78	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	18,713.50	70,144.00	72,240.00	72,962.00	722.00	1%
60492	Financial Systems Administrator	10,807.15	42,660.95	46,084.00	48,650.00	2,566.00	6%
61557	Payroll Manager	0.00	0.00	49,068.00	49,559.00	491.00	1%
61561	Accounting Assistant III	26,394.00	26,348.00	28,505.00	27,461.00	(1,044.00)	-4%
61661	Procurement Specialist	41,050.12	40,892.85	41,050.00	41,461.00	411.00	1%
61662	Courier/Mail Clerk	19,352.04	7,559.07	0.00	0.00	0.00	N/A
63920	Temporary Help	38,332.95	0.00	0.00	0.00	0.00	N/A
63930	FICA	17,299.08	20,342.77	25,215.00	25,641.00	426.00	2%
63940	Workmans Compensation Tax	119.39	117.30	207.00	198.00	(9.00)	-4%
63941	Workmans Compensation	1,904.54	6,430.06	7,581.00	6,703.00	(878.00)	-12%
63950	Medical Insurance	23,285.69	43,260.50	55,800.00	63,000.00	7,200.00	13%
63951	Life Insurance	142.31	164.99	190.00	190.00	0.00	0%
63952	Short Term Disability	87.74	101.65	122.00	122.00	0.00	0%
63960	Retirement - General	18,986.56	29,887.62	52,737.00	56,979.00	4,242.00	8%
63980	Unemployment Compensation	5,496.67	6,235.22	7,581.00	5,866.00	(1,715.00)	-23%
63990	Cell Phone Allowance	1,260.00	1,440.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$298,868.25	\$383,314.46	\$479,038.00	\$493,871.00	\$14,833.00	3%

MS - Material and Services

44010	Mgmt Travel & Training	1,205.46	5,738.31	4,700.00	2,500.00	(2,200.00)	-47%
44040	Staff Travel & Training	0.00	304.71	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	616.28	100.00	100.00	0.00	0%
44100	Supplies - Office	3,437.62	3,485.94	5,000.00	5,000.00	0.00	0%
44110	Supplies - Other	125,384.77	100,591.84	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	2,500.00	4,685.74	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	10,775.94	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	0.00	0.00	300.00	300.00	N/A
44200	Dues / Fees	835.00	2,740.91	2,000.00	3,000.00	1,000.00	50%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44253	Vehicle Fuel - Internal	1,573.55	938.47	1,000.00	1,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	141.88	250.00	250.00	0.00	0%
44276	Building Repair	0.00	10,950.65	0.00	0.00	0.00	N/A
44440	Audit Fees	0.00	107,950.00	100,500.00	85,000.00	(15,500.00)	-15%
44640	Telephone	2,391.74	2,224.38	2,400.00	2,500.00	100.00	4%
44641	Telephone / Contract Expense	110.80	24.72	0.00	0.00	0.00	N/A
44700	Postage	3,137.88	3,424.55	4,000.00	4,000.00	0.00	0%
44701	Postage - Internal	77,987.30	86,897.00	100,000.00	100,000.00	0.00	0%
44710	Publications / Periodicals	240.95	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	0.00	231.25	500.00	500.00	0.00	0%
45000	Equipment Rental / Lease	1,351.95	1,368.00	1,500.00	1,500.00	0.00	0%
45020	Contract Services	10,024.82	913.25	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	52,880.00	428,800.00	101,800.00	(327,000.00)	-76%
45910	Budget Expense	1,857.12	3,641.76	2,500.00	4,000.00	1,500.00	60%
99755	Risk Management	0.00	1,377.00	2,174.00	1,924.00	(250.00)	-11%
99760	Insurance/Liability	1,531.00	2,243.00	4,072.00	3,602.00	(470.00)	-12%
99765	Insurance/Workmans Compensation	373.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,478.00	3,478.00	50,414.00	29,391.00	(21,023.00)	-42%
99780	Facility Services	15,282.00	5,563.00	5,611.00	6,049.00	438.00	8%
99781	Steering Committee Hardware Charge	2,700.00	2,250.00	8,775.00	2,244.00	(6,531.00)	-74%
99782	Steering Committee User Charge	1,260.00	1,260.00	1,525.00	2,718.00	1,193.00	78%
Account Classification Total: MS - Material and Services		\$256,662.96	\$416,696.58	\$876,321.00	\$507,878.00	(\$368,443.00)	-42%
DS - Debt Service							
99950	Interfund Loan Principal	253,175.26	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,636.59	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$254,811.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	33,326.53	3,000.00	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	462.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$33,788.53	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$844,131.59	\$803,011.04	\$1,358,359.00	\$1,004,749.00	(\$353,610.00)	-26%

Department Mission:

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

Mandated Services:

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

- Assessment and Taxation
- Sheriff and Jail
- District Attorney
- Juvenile Detention
- Community Corrections
- Clerk and Elections
- Records Archival
- Financial Reporting

Self-Imposed Services:

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

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

Department Overview:

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

As an in-house provider of services otherwise purchased from external vendors, we provide services at a substantially reduced cost for our customers. These savings are the result of strategic technology investments, economies of scale, and low personnel costs. These savings are realized in the budgets of our customers.

Successes and Challenges:

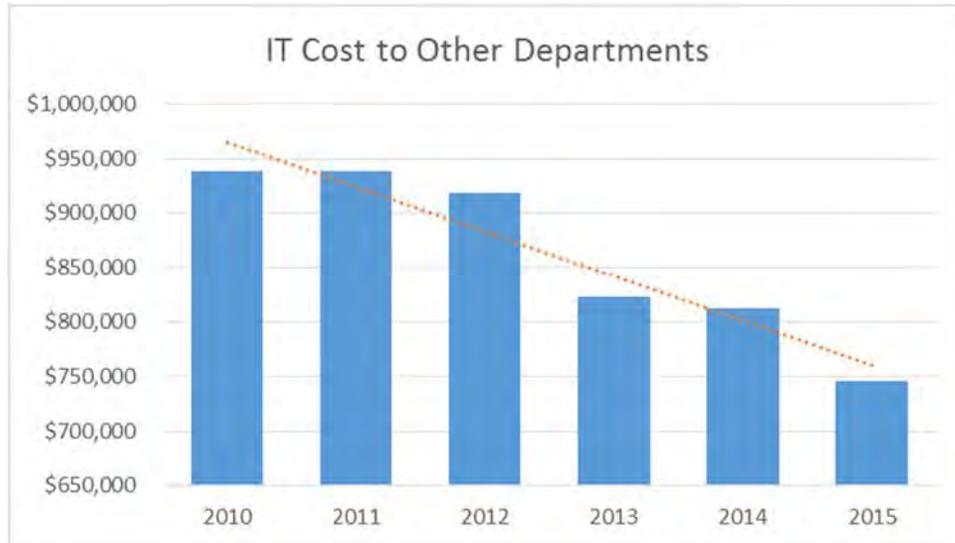
- Staff Reductions
 - Continued efficiencies and downsizing removed the necessity for additional positions
 - Part-Time Computer Support Specialists
 - Full-Time Computer Support Specialist
- Software as a Service Initiatives
 - Assessment & Taxation System
 - Community Development System
 - Finance System
 - District Attorney Case Management
 - Public Access Workstations (Library, Corrections)
- Strategic Resource Allocation
 - “Cloud-based” and virtual technologies
 - Substantial cost savings and greater flexibility
 - Desktop standardization
 - Mobile workstations for Corrections, District Attorney, and Sheriff
 - Pre-trial, trial, and forensic and evidence support
 - Leveraging State Data Center Archiving
 - Network Speed and Availability
 - Campus Wireless Access

Budget Overview:

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

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

Since 2007, the IT department has gradually added to its core responsibilities and consolidated costs. This budget reflects the continued cost savings from these efforts.



Significant Changes:

This year's budget changes center around substantial staffing changes.

Elimination of Computer Support Technician Positions – Due to our focus cloud computing and hosted solutions, along with continued downsizing elsewhere in the county, all three part-time, and one full-time, position have been eliminated. This brings our staffing levels to 7 FTE.

For comparison, similarly-sized Oregon Counties operate with higher staffing and associated costs. For example, Yamhill County operates with 10 FTE at a cost of \$1,481,276 (FY 13-14) and Douglas County operates with 9 FTE at a cost of \$1,028,842 (FY 13-14). Additionally, the City of Klamath Falls supports approximately 100 users with 3 FTE while Klamath County supports approximately 400 users with 7 FTE.

Key issues:

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

- Assessment & Taxation system replacement
 - Replacing 20 year old system with cloud-based offering.
 - Improves efficiencies within the Tax Collector and Assessors' Offices.
 - Reduces costs while also reducing risk.
- Finance System replacement
 - Hosted cloud solution
 - Improves security and stability
- Community Development System Replacement
 - Avoids capital expense of on premise upgrade
 - Pay for use with ability to share data easily with other agencies
 - Mobile access for CDD staff
- Network Enhancement

- Improved reliability and performance
- Critical systems in County Data Center
- Supports cloud and SaaS initiatives reliance on network
- Standardization and Virtualization
 - Cost savings by using standard systems and virtual servers
 - Mobile computing
- Law Enforcement Support
 - Restructuring, upgrading and replacing critical services for Klamath County Law Enforcement agencies including: Klamath County Jail, Klamath County Sheriff Admin and Patrol, Community Corrections, District Attorney, and Juvenile Detention.

Department Mission:

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

Mandated Services:

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

- Board of County Commissioners
- District Attorney
- Sheriff

Self-Imposed Services:

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

- Video cable cast of County Meetings
- Conference Room Scheduling
- Public Information and Alerts

Department Overview:

Klamath County Information Technology - Multimedia provides personnel and operating costs associated with the County’s audio and video resources and meeting room services which generally benefit all departments.

Successes and Challenges:

- Trial Support
 - Provide substantial Audio/Visual Trial and Pre-Trial Support to District Attorney’s Office
- Personnel Changes:
 - Increase from 0.75 to 1 FTE
 - Full Time Benefits required for 0.75 FTE Employees
 - A/V Trial Support
 - Reduce use of Contract Staff

Budget Overview:

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

Since its creation in 2013, the Multimedia Department has gradually added to its core responsibilities and consolidated costs.

Significant Changes:

Increase to 1 FTE – Due to a change in benefits policy and additional responsibilities with trial support, we will be increasing to 1 FTE and reducing our dependence on contractors.

Audio Visual Trial Support – Through a partnership with the District Attorney's Office the Multimedia Department assists with the preparation and presentation of Audio/Video material and evidence.

Department: Computer Steering Committee FY 2015 Proposed Budget

Department Mission:

Klamath County Computer Steering Committee ensures Klamath County's capital investment in technology is used in a way that provides the maximum benefit and lowest total cost of ownership.

Department Overview:

Klamath County Computer Steering Committee is made up of members from several departments and forms a group representative of the diverse technology needs of the county. We currently have members from the following departments: District Attorney, Information Technology, Community Corrections, Community Development, Finance, Public Health, Developmental Disabilities, and Sheriff.

For the past several years, the Computer Steering Committee has focused primarily on standardization, both on the desktop and in the datacenter. Through standardization and consolidation, the county is able to get more from our investment in technology.

In addition to investing the Computer Steering Committee reserve, the committee also provides guidance to departments with technology investments. By ensuring that capital expenses are wisely invested and adherence to standards, the committee is able to stretch our investment in technology for maximum benefit to all departments and the citizens they serve.

Successes and Challenges:

During the past year, steering committee purchases have focused on completing our desktop standardization project and expect to begin recovering salvage value for used equipment. In the datacenter, we have focused on server and storage consolidation and reduction of physical devices. Due to the term of our agreements, the sudden loss of the Mental Health Department will impact all departments this year, but we expect to see appropriate reductions next year.

It has been somewhat challenging this year as we are in year three of a three year license purchase agreement that was a direct result of our efforts to remain in compliance. Rather than increase costs to departments for this three year span, the committee elected to defer all noncritical purchases and absorb the higher costs. This has limited our flexibility and ability to fund some initiatives.

Budget Overview:

The Computer Steering Committee is funded through a "poll tax" on computers throughout the county. Each managed computer is charged at \$374 per year, and managed software (Microsoft Office, etc.) is charged at \$452 per year. Therefore, a typical PC on a users' desk will cost the department \$826 per year. These charges include email, storage, archiving, and many other costs—well beyond the physical computer and software at the users' desk or in the patrol car. By aggregating costs in this manner, departments can effectively evaluate their use of technology and ensure they are managing these expenses appropriately.

Department: Computer Steering Committee FY 2015 Proposed Budget

Prior to 2008, each department maintained its own reserve and determined how these “silo-ed” reserves were spent. That year, the Board of County Commissioners approved a consolidation of these funds into one large fund that allowed a much more holistic view of the needs of the county. This change allowed the committee to allocate resources based on actual need and maintain consistent service levels county-wide.

Significant Changes:

Each year the Computer Steering Committee adjusts the cost allocation to ensure a fair and equitable assessment to departments. These charges represent actual costs associated with use of resources and are divided into per user and per computer allocations. Breakdown of current year charges is outlined below:

	MONTHLY	ANNUAL COST	EXTENDED COST	
COST DETAIL	Per User Charges			
	<i>Licensing (Office, Systems Mgmt, etc.)</i>	13.00	156.00	
	<i>Email and Website</i>	14.08	169.00	
	<i>Archiving</i>	3.75	45.00	
	<i>Storage (Including Backups)</i>	6.83	82.00	\$452.00
	Per Device Charges			
	<i>Hardware Replacement Program</i>	15.00	180.00	
	<i>Licensing (Windows, Servers, Antivirus, etc.)</i>	4.50	54.00	
	<i>Network, Internet & Data</i>	11.67	140.00	\$374.00

Key issues:

- Microsoft Licensing
 - In July 2008, Klamath County entered into an Enterprise Agreement with Microsoft.
 - This Agreement included a three year amortized purchase to bring us into compliance as well as maintenance for those licenses and will renew in July 2014.
- Desktop Standardization
 - Rather than treat desktop computers as “rewards” or “toys”, the steering committee views them as tools and assigns the appropriate tool to the appropriate user.
 - Beginning in 2008, a county-wide standardization and re-allocation system was initiated. Under this system new computers are allocated where they are needed for three years, then the machines are refurbished by IT and reassigned for another three years.

Department: Computer Steering Committee FY 2015 Proposed Budget

- Server Standardization
 - Since 2007 Klamath County has reduced the number of physical servers by 75% which has reduced licensing costs and increased availability.
 - This standardization and consolidation pays dividends with new projects. Klamath County Solid Waste was able to save 75% (\$20,000) on a new scale by using existing servers and licenses.

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Klamath County, Oregon
2014-2015 Budget Financial Presentation
105 Information Technology

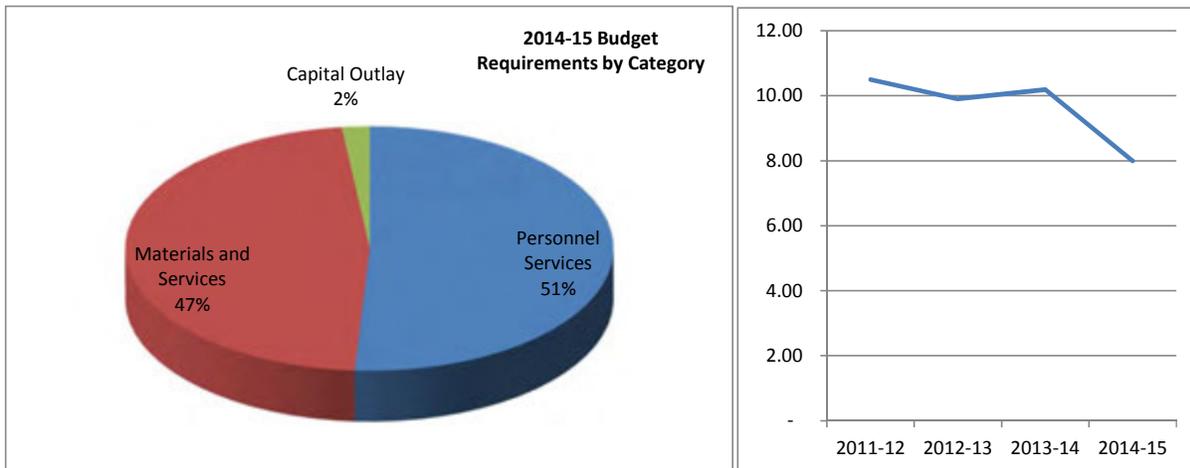
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	727,839	721,543	774,594	692,249
Materials and Services	484,368	529,859	685,277	640,701
Capital Outlay	6,857	30,366	25,000	25,000
Subtotal Current Expenditures	1,219,064	1,281,768	1,484,871	1,357,950
Interfund Transfers	4,270	-	-	-
Unappropriated Fund Balance	-	87,039	-	-
Subtotal Noncurrent Expenditures	4,270	87,039	-	-
Total Requirements by Budgetary Category	1,223,334	1,368,807	1,484,871	1,357,950

Requirements by Fund				
Information Technology (105)	1,216,478	897,666	990,000	918,122
Multimedia (107)	-	-	88,266	91,366
Steering Committee (560)	-	471,141	406,605	348,462
ORMAP (9337)	6,857	-	-	-
Total Requirements by Fund	1,223,334	1,368,807	1,484,871	1,357,950

Resources by Budgetary Category				
Intergovernmental	124,147	33,292	26,545	17,260
Charges for Services	192,918	393,420	484,105	515,562
Investment Earnings	34	210	-	-
Sale of Capital Assets	-	10,267	5,000	10,000
Interfund Transfers	899,413	931,619	879,221	815,128
Beginning Fund Balance	6,823	-	90,000	-
Total Resources by Budgetary Category	1,223,334	1,368,807	1,484,871	1,357,950

Full-Time Employee Equivalents	10.50	9.90	10.19	8.00
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Mandate	Total Cost	Personnel Services	FTE
Information Technology	918,122	629,538	7.00
Multimedia	91,366	62,711	1.00
Steering Committee	348,462	-	-
Total Mandates	1,357,950	692,249	8.00



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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
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	4	\$0.00	\$40,837.21	\$714.65	\$2,531.91	\$592.14	\$816.74	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,942.33	\$63,010.71	
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	3	\$0.00	\$40,638.12	\$711.17	\$2,519.56	\$589.25	\$812.76	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,908.48	\$62,755.07	
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	7	\$900.00	\$75,406.73	\$1,319.62	\$4,675.22	\$1,093.40	\$1,508.13	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,819.14	\$107,397.97	
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	5	\$1,440.00	\$72,136.61	\$1,262.39	\$4,472.47	\$1,045.98	\$1,442.73	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,263.22	\$103,199.13	
Information Technology	IT Director	15015110561191	1.0000	Non-union	DF16	7	\$1,440.00	\$92,424.84	\$1,617.43	\$5,730.34	\$1,340.16	\$1,848.50	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$15,712.22	\$129,314.39	
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	6	\$1,440.00	\$51,863.32	\$907.61	\$3,215.53	\$752.02	\$1,037.27	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,816.76	\$77,168.24	
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	1	\$1,440.00	\$42,480.34	\$743.41	\$2,633.78	\$615.96	\$849.61	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,221.66	\$65,120.49	
	Overtime	15015110563900						\$16,800.00	\$294.00	\$1,041.60	\$243.60	\$336.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,856.00	\$21,571.20	
			7.0000					\$6,660.00	\$432,587.16	\$7,570.28	\$26,820.40	\$6,272.51	\$8,651.74	\$241.16	\$73,500.00	\$0.00	\$211.32	\$142.80	\$73,539.82	\$629,537.20

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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	
Internal Service Multimedia	Comuter Support Technician (Video)	15015110761324	1.0000	Local 121	LH19	1	\$0.00	\$40,603.60	\$710.56	\$2,517.42	\$588.75	\$812.07	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,902.61	\$62,710.75
			1.0000				\$0.00	\$40,603.60	\$710.56	\$2,517.42	\$588.75	\$812.07	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,902.61	\$62,710.75

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
IG - Intergovernmental							
33200	A&T Grant	56,989.43	33,291.52	26,545.00	17,260.00	(9,285.00)	-35%
33405	Grants	67,157.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$124,147.25	\$33,291.52	\$26,545.00	\$17,260.00	(\$9,285.00)	-35%
CS - Charges for Service							
34190	Services - Data Processing Other	33,242.97	32,569.80	1,500.00	3,000.00	1,500.00	100%
36390	Revenues - Inventory	159,674.63	65,488.22	150,000.00	150,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$192,917.60	\$98,058.02	\$151,500.00	\$153,000.00	\$1,500.00	1%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	899,412.65	766,316.42	811,955.00	747,862.00	(64,093.00)	-8%
Account Classification Total: TI - Interfund Transfers		\$899,412.65	\$766,316.42	\$811,955.00	\$747,862.00	(\$64,093.00)	-8%
Sub Department Total: 105 - Information Technology		\$1,216,477.50	\$897,665.96	\$990,000.00	\$918,122.00	(\$71,878.00)	-7%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
PS - Personnel Services							
60594	Senior GIS Analyst	65,456.72	0.00	0.00	0.00	0.00	N/A
60597	GIS Planner	9,940.89	0.00	0.00	0.00	0.00	N/A
60608	Support Specialist	0.00	74,301.81	77,565.00	81,475.00	3,910.00	5%
60621	Senior System Administrator	73,769.20	116,692.82	143,194.00	145,203.00	2,009.00	1%
60622	Data Base Developer	66,126.62	0.00	0.00	0.00	0.00	N/A
60623	Network Telecom Administrator	66,176.80	65,408.98	17,780.00	0.00	(17,780.00)	-100%
61130	Programmer/Analyst	63,642.24	64,930.02	0.00	0.00	0.00	N/A
61133	Info Tech Project Manager	15,232.27	0.00	0.00	0.00	0.00	N/A
61191	I.T. Director	83,797.48	87,151.67	91,524.00	90,985.00	(539.00)	-1%
61324	Support Technician	16,694.60	79,769.90	180,225.00	91,464.00	(88,761.00)	-49%
61675	Office Specialist	81,481.41	0.00	0.00	0.00	0.00	N/A
62362	System Administrator	0.00	20,634.25	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
63900	Overtime	3,501.22	7,875.52	0.00	16,800.00	16,800.00	N/A
63920	Temporary Help	0.00	8,679.45	0.00	0.00	0.00	N/A
63930	FICA	39,952.18	39,395.03	39,037.00	33,093.00	(5,944.00)	-15%
63940	Workmans Compensation Tax	224.59	236.69	326.00	241.00	(85.00)	-26%
63941	Workmans Compensation	4,191.44	12,689.58	11,737.00	8,652.00	(3,085.00)	-26%
63950	Medical Insurance	65,291.93	72,125.00	74,400.00	73,500.00	(900.00)	-1%
63951	Life Insurance	261.12	236.03	232.00	212.00	(20.00)	-9%
63952	Short Term Disability	186.66	166.60	164.00	143.00	(21.00)	-13%
63960	Retirement - General	54,615.59	52,903.86	72,295.00	73,540.00	1,245.00	2%
63980	Unemployment Compensation	12,640.33	12,226.09	11,737.00	7,570.00	(4,167.00)	-36%
63990	Cell Phone Allowance	4,655.86	6,120.00	9,405.00	6,660.00	(2,745.00)	-29%
Account Classification Total: PS - Personnel Services		\$727,839.15	\$721,543.30	\$729,621.00	\$629,538.00	(\$100,083.00)	-14%

MS - Material and Services

44010	Mgmt Travel & Training	3,950.87	100.00	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	10,904.68	513.85	2,500.00	10,000.00	7,500.00	300%
44100	Supplies - Office	1,115.86	962.46	1,500.00	1,500.00	0.00	0%
44110	Supplies - Other	8,500.30	5,695.49	5,000.00	5,000.00	0.00	0%
44115	Computer Equipment	7,184.06	8,027.94	5,000.00	7,000.00	2,000.00	40%
44250	Vehicle Fuel	0.00	525.24	1,000.00	1,500.00	500.00	50%
44260	Vehicle Maintenance & Repair	0.00	525.71	1,000.00	3,000.00	2,000.00	200%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	777.00	777.00	N/A
44500	Consultant Services	0.00	912.50	4,500.00	17,800.00	13,300.00	296%
44640	Telephone	8,777.28	6,760.06	5,000.00	3,200.00	(1,800.00)	-36%
44641	Telephone / Contract Expense	38,692.10	1,496.86	0.00	0.00	0.00	N/A
44670	Equipment	0.00	1,299.00	0.00	0.00	0.00	N/A
44700	Postage	191.47	179.35	200.00	200.00	0.00	0%
44996	Hardware / Software Maintenance	121,333.55	29,327.82	14,763.00	10,000.00	(4,763.00)	-32%
45020	Contract Services	67,157.82	1,000.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	100.00	0.00	0.00	0.00	N/A
45910	Budget Expense	163,473.81	65,835.38	150,000.00	150,000.00	0.00	0%
48000	Bad Debt Expense	0.99	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	1,740.00	2,019.00	2,111.00	92.00	5%
99760	Insurance/Liability	2,334.00	2,835.00	3,781.00	3,953.00	172.00	5%
99765	Insurance/Workmans Compensation	2,631.56	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,575.00	3,575.00	22,673.00	29,354.00	6,681.00	29%

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
CS - Charges for Service							
34210	Video Production	0.00	0.00	18,000.00	20,000.00	2,000.00	11%
34215	Cablecasting and Recording	0.00	0.00	2,000.00	2,000.00	0.00	0%
34220	Room Rental	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34281	Copies	0.00	0.00	1,000.00	100.00	(900.00)	-90%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$21,000.00	\$24,100.00	\$3,100.00	15%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	67,266.00	67,266.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$67,266.00	\$67,266.00	\$0.00	0%
Sub Department Total: 107 - Multimedia		\$0.00	\$0.00	\$88,266.00	\$91,366.00	\$3,100.00	4%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
PS - Personnel Services							
61324	Support Technician	0.00	0.00	29,582.00	40,604.00	11,022.00	37%
63930	FICA	0.00	0.00	2,263.00	3,106.00	843.00	37%
63940	Workmans Compensation Tax	0.00	0.00	26.00	34.00	8.00	31%
63941	Workmans Compensation	0.00	0.00	681.00	812.00	131.00	19%
63950	Medical Insurance	0.00	0.00	6,975.00	10,500.00	3,525.00	51%
63951	Life Insurance	0.00	0.00	16.00	21.00	5.00	31%
63952	Short Term Disability	0.00	0.00	16.00	20.00	4.00	25%
63960	Retirement - General	0.00	0.00	4,733.00	6,903.00	2,170.00	46%
63980	Unemployment Compensation	0.00	0.00	681.00	711.00	30.00	4%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$44,973.00	\$62,711.00	\$17,738.00	39%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 560 - Steering Committee							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	199,650.00	178,387.00	186,708.00	8,321.00	5%
36540	Refunds	0.00	12,551.82	0.00	0.00	0.00	N/A
36720	Steering Committee User Fees	0.00	83,160.00	133,218.00	151,754.00	18,536.00	14%
Account Classification Total: CS - Charges for Service		\$0.00	\$295,361.82	\$311,605.00	\$338,462.00	\$26,857.00	9%
IN - Interest							
39150	Investments - Interest On	0.00	210.09	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$210.09	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	165,302.13	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$165,302.13	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	10,267.28	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$10,267.28	\$5,000.00	\$10,000.00	\$5,000.00	100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	90,000.00	0.00	(90,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$90,000.00	\$0.00	(\$90,000.00)	-100%
Department Total: 560 - Steering Committee		\$0.00	\$471,141.32	\$406,605.00	\$348,462.00	(\$58,143.00)	-14%
Revenues Total		\$0.00	\$471,141.32	\$406,605.00	\$348,462.00	(\$58,143.00)	-14%

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

Successes and Challenges:

We have finished the relocation of OSU Extension to Washburn Way. We are in the process of remodeling the old Mental Health facility on Vandenberg Road and relocating the Public Health Department to that facility. We are in the process of the asbestos removal project in the old portion of the Juvenile facility.

The challenges that this department faces is continually taking on more square footage without any additional FTE's. Since 1997 this department has taken on approximately an additional 140,000 square feet of buildings that were located in spaces mostly rented before (Government Center, Courthouse, Community Corrections, Juvenile addition, Library addition, Sheriff Office), as well as now taking on the new OSU Washburn facility and the new South Suburban Library facility (approximately 8,682 square feet) and have reduced our FTE's by 1.5.

Budget Overview:

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

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

Significant Changes:

Space Rent 2014-15 Significant Changes

Utilities increases

Electricity	2.8%
Gas	8.9%
Water/Sewer/Geo	1.2%
Garbage	0.0%
Janitorial Services	0.0%

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

Last year opened the capital projects reserve fund (440)

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

Major changes

- Remodeling of the old Mental Health on Vandenberg for the Public Health department and relocation
- Juvenile asbestos tile floor removal

Key issues:

A major issue for the maintenance department has been the lack of a dedicated reserve for future building and equipment upgrades or replacement (similar to the road fund or computer replacement reserves). The Board of Commissioners has approved a new 0.05 per square foot fee which is added to the facilities services charge to be dedicated for funding building and equipment upgrades or replacement. This will add an approximate \$137,381 to the reserve fund.

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

403 Pine Street is 100 years old and in need of major remodeling (HVAC, seismic, plumbing, roofing). This building needs to be sold as it will continue to be a drain on general fund dollars.

Department: Maintenance

FY 2015 Proposed Budget

Listed below are some projects and estimated costs that will need to be addressed between now and 10 years:

Project	Cost	Considerations
Government Center Chiller	\$ 70,000	life expectancy 15 years and 14 years old, could fail anytime
Courthouse Chiller	\$ 70,000	life expectancy 15 years and 14 years old, could fail anytime
Government Center roof	\$ 80,000	within 1-2 years
Courthouse roof	\$120,000	within 1-2 years
Jail roof	\$110,000	
Sheriff roof	\$ 10,000	
Vandenburg Public Safety driveways	\$ 50,000	
Jail lighting retrofit	\$ 65,000	
Jail geothermal pump	\$ 12,000	Needs done approximately every 8 years
Community Corrections roof	\$ 41,000	
Government Center floor coverings	\$ 75,000	
Maintenance Shop roof	\$ 17,000	
Juvenile demolition and rebuild	\$500,000	

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

We have budgeted for the following projects for the 14-15 fiscal year. These projects will all be over \$10,000 and come out of the new 440 fund. The smaller projects will come out of our 439 fund and are reflected in our regular maintenance proposed budget.

OSU Vandenberg Retrofit	\$185,000
Jail Chiller Rebuild	\$ 60,000
Jail Geothermal Pump Rebuild	\$ 12,000
Government Center Parking Lot	\$ 30,000
Chip Seal & Repair	
403 Pine Sidewalk Replacement	\$ 20,000 **

** Will need to be done if County retains ownership

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Klamath County, Oregon
2014-2015 Budget Financial Presentation
585 Maintenance

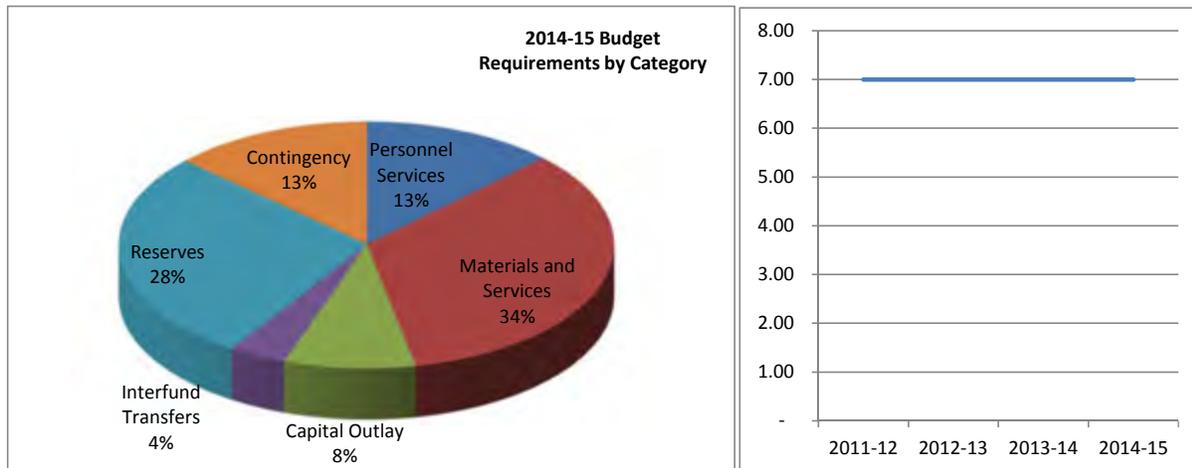
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	424,189	430,398	462,985	489,634
Materials and Services	951,494	1,134,265	1,376,149	1,327,839
Capital Outlay	925,238	228,313	487,796	333,000
Subtotal Current Expenditures	2,300,921	1,792,976	2,326,930	2,150,473
Interfund Transfers	17,706	1,635,565	136,558	144,881
Reserves	-	-	981,242	1,078,500
Contingency	-	-	1,054,026	506,914
Unappropriated Fund Balance	2,226,474	2,410,096	-	-
Subtotal Noncurrent Expenditures	2,244,180	4,045,661	2,171,826	1,730,295
Total Requirements by Budgetary Category	4,545,100	5,838,637	4,498,756	3,880,768

Requirements by Fund				
Space Rent (439)	3,525,367	4,011,616	2,790,055	2,690,387
Mental Health Building Reserve (9332)	19,187	19,244	-	-
Capital Projects Reserve (440)	1,000,546	1,807,777	1,708,701	1,190,381
Total Requirements by Fund	4,545,100	5,838,637	4,498,756	3,880,768

Resources by Budgetary Category				
Charges for Services	2,791,619	1,970,086	2,103,997	2,042,887
Investment Earnings	10,703	6,382	5,000	6,000
Interfund Transfers	17,321	1,635,565	136,558	144,881
Miscellaneous	1,973	130	24,237	-
Beginning Fund Balance	1,723,484	2,226,474	2,228,964	1,687,000
Total Resources by Budgetary Category	4,545,100	5,838,637	4,498,756	3,880,768

Full-Time Employee Equivalents	7.00	7.00	7.00	7.00
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Mandate	Total Cost	Personnel Services	FTE
Maintenance	2,545,887	489,634	7.00
Equipment Reserve	144,500	-	-
Capital Projects Reserve	1,190,381	-	-
Total Mandates	3,880,768	489,634	7.00



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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
										63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Maintenance	Accounting Specialist	43958561555	1.0000	Local 121	LH14	7	\$480.00	\$40,747.80	\$713.09	\$2,526.36	\$590.84	\$814.96	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,927.13	\$62,895.90
Maintenance	Director of Maintenance	43958563015	1.0000	Non-union	DF11	7	\$0.00	\$72,715.64	\$1,272.52	\$4,508.37	\$1,054.38	\$1,454.31	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$12,361.66	\$104,007.77
Maintenance	Maintenance Leadworker	43958563030	1.0000	Local 121	LH16	7	\$480.00	\$44,856.32	\$784.99	\$2,781.09	\$650.42	\$897.13	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,625.57	\$68,171.24
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	1	\$480.00	\$34,207.78	\$598.64	\$2,120.88	\$496.01	\$684.16	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,815.32	\$54,498.52
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	1	\$480.00	\$34,503.34	\$603.81	\$2,139.21	\$500.30	\$690.07	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,865.57	\$54,878.03
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	2	\$480.00	\$34,942.82	\$611.50	\$2,166.45	\$506.67	\$698.86	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,940.28	\$55,442.31
Maintenance	Maintenance/HVAC Tech.	43958563360	1.0000	Local 121	LH21	7	\$480.00	\$57,138.86	\$999.93	\$3,542.61	\$828.51	\$1,142.78	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$9,713.61	\$83,942.02
Maintenance	Overtime	43958563900					\$0.00	\$5,050.00	\$88.38	\$313.10	\$73.23	\$101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,625.70
Maintenance	Vehicle Allowance						\$0.00	\$1,462.48	\$25.59	\$90.67	\$21.21	\$29.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629.20
			7.0000				\$2,880.00	\$325,625.03	\$5,698.44	\$20,188.75	\$4,721.56	\$6,512.50	\$241.16	\$73,500.00	\$0.00	\$211.32	\$142.80	\$54,249.13	\$491,090.70

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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
Fund: 439 - Facility Services							
<u>Revenues</u>							
CS - Charges for Service							
34421	Work Reimbursement	4,519.73	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,133.00	0.00	0.00	0.00	0.00	N/A
36710	Facility Services Charges	1,859,729.00	1,862,216.00	2,103,997.00	2,042,887.00	(61,110.00)	-3%
Account Classification Total: CS - Charges for Service		\$1,866,381.73	\$1,862,216.00	\$2,103,997.00	\$2,042,887.00	(\$61,110.00)	-3%
IN - Interest							
39150	Investments - Interest On	10,188.25	4,971.09	0.00	3,000.00	3,000.00	N/A
Account Classification Total: IN - Interest		\$10,188.25	\$4,971.09	\$0.00	\$3,000.00	\$3,000.00	
MI - Miscellaneous							
36100	Miscellaneous	1,972.66	130.00	24,237.00	0.00	(24,237.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,972.66	\$130.00	\$24,237.00	\$0.00	(\$24,237.00)	-100%
TI - Interfund Transfers							
36080	Trans - Facility Services	17,321.00	12,321.00	12,321.00	7,500.00	(4,821.00)	-39%
Account Classification Total: TI - Interfund Transfers		\$17,321.00	\$12,321.00	\$12,321.00	\$7,500.00	(\$4,821.00)	-39%
FB - Fund Balances							
31001	Beginning Fund Balance	1,629,503.46	2,131,978.24	649,500.00	637,000.00	(12,500.00)	-2%
Account Classification Total: FB - Fund Balances		\$1,629,503.46	\$2,131,978.24	\$649,500.00	\$637,000.00	(\$12,500.00)	-2%
Revenues Total		\$3,525,367.10	\$4,011,616.33	\$2,790,055.00	\$2,690,387.00	(\$99,668.00)	-4%

Expenditures

PS - Personnel Services

61555	Accounting Specialist	39,087.36	38,937.60	39,869.00	40,268.00	399.00	1%
63015	Director of Maintenance	70,584.00	70,584.00	71,996.00	72,716.00	720.00	1%
63030	Facility Maint Leadworker	43,936.79	43,768.42	43,937.00	44,377.00	440.00	1%
63350	Maintenance Technician II	92,137.27	92,313.32	91,582.00	0.00	(91,582.00)	-100%
63355	Maintenance Technician III	0.00	0.00	0.00	102,214.00	102,214.00	N/A
63360	Maint/HVAC Tech	54,997.92	54,787.20	54,998.00	56,659.00	1,661.00	3%
63900	Overtime	1,121.02	1,210.92	5,000.00	5,050.00	50.00	1%
63930	FICA	26,857.74	22,068.34	23,846.00	24,911.00	1,065.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63940	Workmans Compensation Tax	170.34	172.18	242.00	242.00	0.00	0%
63941	Workmans Compensation	3,866.32	8,680.39	7,169.00	6,513.00	(656.00)	-9%
63950	Medical Insurance	52,596.59	56,951.80	65,100.00	73,500.00	8,400.00	13%
63951	Life Insurance	215.04	201.14	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	132.60	143.00	143.00	0.00	0%
63960	Retirement - General	29,995.73	31,888.87	48,842.00	54,250.00	5,408.00	11%
63980	Unemployment Compensation	6,979.81	6,976.40	7,169.00	5,699.00	(1,470.00)	-21%
63990	Cell Phone Allowance	1,500.00	1,725.00	2,880.00	2,880.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$424,188.73	\$430,398.18	\$462,985.00	\$489,634.00	\$26,649.00	6%

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	27,006.81	26,045.55	27,500.00	33,000.00	5,500.00	20%
44100	Supplies - Office	1,052.79	615.81	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	809.65	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,003.32	3,294.85	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	0.00	3,397.98	0.00	100.00	100.00	N/A
44200	Dues / Fees	324.50	605.68	2,500.00	2,800.00	300.00	12%
44250	Vehicle Fuel	14,719.57	11,200.13	14,200.00	14,200.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,332.56	4,361.75	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	858.93	1,898.60	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	477.60	3,955.03	4,500.00	4,500.00	0.00	0%
44264	Security/Alarms	14,075.26	16,664.06	15,500.00	15,500.00	0.00	0%
44265	Painting Supplies	2,538.20	3,264.46	3,500.00	3,500.00	0.00	0%
44266	Lock Repair / Replace	3,453.57	4,241.90	5,000.00	4,500.00	(500.00)	-10%
44267	Elect Supplies / Repairs	24,953.67	17,045.40	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	17,072.26	28,798.22	18,500.00	18,500.00	0.00	0%
44269	Heating / Air Repair	42,072.49	54,048.58	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	25,615.33	28,346.80	32,500.00	32,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	250.00	250.00	N/A
44300	Equip Maintenance & Repair	3,067.85	1,380.94	4,000.00	2,500.00	(1,500.00)	-38%
44310	Elevator Maintenance & Repair	26,851.60	29,651.00	30,000.00	30,000.00	0.00	0%
44320	Grounds Maintenance & Repair	8,090.70	21,057.43	28,000.00	25,000.00	(3,000.00)	-11%
44530	Janitorial Services	186,110.34	204,050.86	200,000.00	190,000.00	(10,000.00)	-5%
44600	Utilities - Gas	25,253.82	20,605.90	37,000.00	30,500.00	(6,500.00)	-18%
44610	Utilities - Water / Sewer	51,415.87	161,369.01	229,075.00	249,000.00	19,925.00	9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44620	Utilities - Electricity	322,249.41	344,098.83	435,699.00	420,000.00	(15,699.00)	-4%
44630	Garbage Pickup	23,009.61	22,702.09	30,600.00	30,600.00	0.00	0%
44631	Solid Waste Dump	498.32	269.66	1,050.00	800.00	(250.00)	-24%
44640	Telephone	4,462.47	9,909.42	9,400.00	10,000.00	600.00	6%
44670	Equipment	1,894.00	3,474.90	6,500.00	4,000.00	(2,500.00)	-38%
44700	Postage	59.95	47.18	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	58,172.65	50,169.43	73,200.00	65,000.00	(8,200.00)	-11%
99755	Risk Management	0.00	2,655.00	2,686.00	2,633.00	(53.00)	-2%
99760	Insurance/Liability	3,468.00	4,324.00	5,030.00	4,931.00	(99.00)	-2%
99765	Insurance/Workmans Compensation	4,527.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	62,949.00	35,223.00	(27,726.00)	-44%
99781	Steering Committee Hardware Charge	1,800.00	900.00	750.00	1,496.00	746.00	99%
99782	Steering Committee User Charge	210.00	210.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		\$951,494.13	\$1,134,265.10	\$1,376,149.00	\$1,327,839.00	(\$48,310.00)	-4%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	14,000.00	20,000.00	6,000.00	43%
88360	Equipment	0.00	0.00	0.00	6,000.00	6,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$14,000.00	\$26,000.00	\$12,000.00	86%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	1,604,000.00	124,237.00	137,381.00	13,144.00	11%
99460	Trans - Equipment Reserve	2,321.00	2,321.00	2,321.00	0.00	(2,321.00)	-100%
99783	Trans - Phones	385.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	10,000.00	10,000.00	7,500.00	(2,500.00)	-25%
Account Classification Total: IF - Interfund Transfers		\$17,706.00	\$1,616,321.00	\$136,558.00	\$144,881.00	\$8,323.00	6%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	319,121.00	123,533.00	(195,588.00)	-61%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$319,121.00	\$123,533.00	(\$195,588.00)	-61%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	147,821.00	118,500.00	(29,321.00)	-20%
99980	Reserve Future Expenditures	0.00	0.00	333,421.00	460,000.00	126,579.00	38%
99981	Unappropriated Fund Balance	2,131,978.24	830,632.05	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,131,978.24	\$830,632.05	\$481,242.00	\$578,500.00	\$97,258.00	20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 439 - Facility Services							
<u>Revenues</u>							
Department: 585 - Maintenance							
CS - Charges for Service							
34421	Work Reimbursement	4,519.73	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,133.00	0.00	0.00	0.00	0.00	N/A
36710	Facility Services Charges	1,859,729.00	1,862,216.00	2,103,997.00	2,042,887.00	(61,110.00)	-3%
Account Classification Total: CS - Charges for Service		\$1,866,381.73	\$1,862,216.00	\$2,103,997.00	\$2,042,887.00	(\$61,110.00)	-3%
IN - Interest							
39150	Investments - Interest On	9,512.34	4,971.09	0.00	3,000.00	3,000.00	N/A
Account Classification Total: IN - Interest		\$9,512.34	\$4,971.09	\$0.00	\$3,000.00	\$3,000.00	
MI - Miscellaneous							
36100	Miscellaneous	1,972.66	130.00	24,237.00	0.00	(24,237.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,972.66	\$130.00	\$24,237.00	\$0.00	(\$24,237.00)	-100%
TI - Interfund Transfers							
FB - Fund Balances							
31001	Beginning Fund Balance	1,510,323.63	1,994,801.50	500,000.00	500,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,510,323.63	\$1,994,801.50	\$500,000.00	\$500,000.00	\$0.00	0%
Department Total: 585 - Maintenance		\$3,388,190.36	\$3,862,118.59	\$2,628,234.00	\$2,545,887.00	(\$82,347.00)	-3%
<u>Expenditures</u>							
Department: 585 - Maintenance							
PS - Personnel Services							
61555	Accounting Specialist	39,087.36	38,937.60	39,869.00	40,268.00	399.00	1%
63015	Director of Maintenance	70,584.00	70,584.00	71,996.00	72,716.00	720.00	1%
63030	Facility Maint Leadworker	43,936.79	43,768.42	43,937.00	44,377.00	440.00	1%
63350	Maintenance Technician II	92,137.27	92,313.32	91,582.00	0.00	(91,582.00)	-100%
63355	Maintenance Technician III	0.00	0.00	0.00	102,214.00	102,214.00	N/A
63360	Maint/HVAC Tech	54,997.92	54,787.20	54,998.00	56,659.00	1,661.00	3%
63900	Overtime	1,121.02	1,210.92	5,000.00	5,050.00	50.00	1%
63930	FICA	26,857.74	22,068.34	23,846.00	24,911.00	1,065.00	4%
63940	Workmans Compensation Tax	170.34	172.18	242.00	242.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	3,866.32	8,680.39	7,169.00	6,513.00	(656.00)	-9%
63950	Medical Insurance	52,596.59	56,951.80	65,100.00	73,500.00	8,400.00	13%
63951	Life Insurance	215.04	201.14	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	132.60	143.00	143.00	0.00	0%
63960	Retirement - General	29,995.73	31,888.87	48,842.00	54,250.00	5,408.00	11%
63980	Unemployment Compensation	6,979.81	6,976.40	7,169.00	5,699.00	(1,470.00)	-21%
63990	Cell Phone Allowance	1,500.00	1,725.00	2,880.00	2,880.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$424,188.73	\$430,398.18	\$462,985.00	\$489,634.00	\$26,649.00	6%

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	27,006.81	26,045.55	27,500.00	33,000.00	5,500.00	20%
44100	Supplies - Office	1,052.79	615.81	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	809.65	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,003.32	3,294.85	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	0.00	3,397.98	0.00	100.00	100.00	N/A
44200	Dues / Fees	324.50	605.68	2,500.00	2,800.00	300.00	12%
44250	Vehicle Fuel	14,719.57	11,200.13	14,200.00	14,200.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,332.56	4,361.75	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	858.93	1,898.60	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	477.60	3,955.03	4,500.00	4,500.00	0.00	0%
44264	Security/Alarms	14,075.26	16,664.06	15,500.00	15,500.00	0.00	0%
44265	Painting Supplies	2,538.20	3,264.46	3,500.00	3,500.00	0.00	0%
44266	Lock Repair / Replace	3,453.57	4,241.90	5,000.00	4,500.00	(500.00)	-10%
44267	Elect Supplies / Repairs	24,953.67	17,045.40	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	17,072.26	28,798.22	18,500.00	18,500.00	0.00	0%
44269	Heating / Air Repair	42,072.49	54,048.58	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	25,615.33	28,346.80	32,500.00	32,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	250.00	250.00	N/A
44300	Equip Maintenance & Repair	3,067.85	1,380.94	4,000.00	2,500.00	(1,500.00)	-38%
44310	Elevator Maintenance & Repair	26,851.60	29,651.00	30,000.00	30,000.00	0.00	0%
44320	Grounds Maintenance & Repair	8,090.70	21,057.43	28,000.00	25,000.00	(3,000.00)	-11%
44530	Janitorial Services	186,110.34	204,050.86	200,000.00	190,000.00	(10,000.00)	-5%
44600	Utilities - Gas	25,253.82	20,605.90	37,000.00	30,500.00	(6,500.00)	-18%
44610	Utilities - Water / Sewer	51,415.87	161,369.01	229,075.00	249,000.00	19,925.00	9%
44620	Utilities - Electricity	322,249.41	344,098.83	435,699.00	420,000.00	(15,699.00)	-4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44630	Garbage Pickup	23,009.61	22,702.09	30,600.00	30,600.00	0.00	0%
44631	Solid Waste Dump	498.32	269.66	1,050.00	800.00	(250.00)	-24%
44640	Telephone	4,462.47	9,909.42	9,400.00	10,000.00	600.00	6%
44670	Equipment	1,894.00	3,474.90	6,500.00	4,000.00	(2,500.00)	-38%
44700	Postage	59.95	47.18	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	58,172.65	50,169.43	73,200.00	65,000.00	(8,200.00)	-11%
99755	Risk Management	0.00	2,655.00	2,686.00	2,633.00	(53.00)	-2%
99760	Insurance/Liability	3,468.00	4,324.00	5,030.00	4,931.00	(99.00)	-2%
99765	Insurance/Workmans Compensation	4,527.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	62,949.00	35,223.00	(27,726.00)	-44%
99781	Steering Committee Hardware Charge	1,800.00	900.00	750.00	1,496.00	746.00	99%
99782	Steering Committee User Charge	210.00	210.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		\$951,494.13	\$1,134,265.10	\$1,376,149.00	\$1,327,839.00	(\$48,310.00)	-4%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	1,604,000.00	124,237.00	137,381.00	13,144.00	11%
99460	Trans - Equipment Reserve	2,321.00	2,321.00	2,321.00	0.00	(2,321.00)	-100%
99783	Trans - Phones	385.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	10,000.00	10,000.00	7,500.00	(2,500.00)	-25%
Account Classification Total: IF - Interfund Transfers		\$17,706.00	\$1,616,321.00	\$136,558.00	\$144,881.00	\$8,323.00	6%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	319,121.00	123,533.00	(195,588.00)	-61%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$319,121.00	\$123,533.00	(\$195,588.00)	-61%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	333,421.00	460,000.00	126,579.00	38%
99981	Unappropriated Fund Balance	1,994,801.50	681,134.31	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,994,801.50	\$681,134.31	\$333,421.00	\$460,000.00	\$126,579.00	38%
Department Total: 585 - Maintenance		\$3,388,190.36	\$3,862,118.59	\$2,628,234.00	\$2,545,887.00	(\$82,347.00)	-3%

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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
Fund: 440 - Capital Projects Reserve							
<u>Revenues</u>							
Department: 000 - Non-Departmental							
CS - Charges for Service							
36120	Settlements - Insurance	925,237.66	107,869.82	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$925,237.66	\$107,869.82	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	410.20	1,354.24	5,000.00	3,000.00	(2,000.00)	-40%
Account Classification Total: IN - Interest		\$410.20	\$1,354.24	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
TI - Interfund Transfers							
36080	Trans - Facility Services	0.00	1,604,000.00	124,237.00	137,381.00	13,144.00	11%
39010	Trans - Fund Closures	0.00	19,244.29	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$1,623,244.29	\$124,237.00	\$137,381.00	\$13,144.00	11%
FB - Fund Balances							
31001	Beginning Fund Balance	74,898.06	75,308.26	1,579,464.00	1,050,000.00	(529,464.00)	-34%
Account Classification Total: FB - Fund Balances		\$74,898.06	\$75,308.26	\$1,579,464.00	\$1,050,000.00	(\$529,464.00)	-34%
Department Total: 000 - Non-Departmental		\$1,000,545.92	\$1,807,776.61	\$1,708,701.00	\$1,190,381.00	(\$518,320.00)	-30%
<u>Expenditures</u>							
Department: 000 - Non-Departmental							
CO - Capital Outlay							
88170	Facilities Improvement	0.00	120,443.12	473,796.00	62,000.00	(411,796.00)	-87%
88340	Bldg Improvement	925,237.66	107,869.82	0.00	245,000.00	245,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$925,237.66	\$228,312.94	\$473,796.00	\$307,000.00	(\$166,796.00)	-35%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	734,905.00	383,381.00	(351,524.00)	-48%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$734,905.00	\$383,381.00	(\$351,524.00)	-48%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
150 Internal Services Fund

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	1,638,499	1,869,063	2,005,546	1,957,969
Materials and Services	1,076,426	1,234,456	2,092,913	1,579,334
Capital Outlay	7,799	30,366	25,000	25,000
Debt Service	254,812	-	-	-
Subtotal Current Expenditures	2,977,536	3,133,885	4,123,459	3,562,303
Interfund Transfers	2,384,418	2,484,486	3,008,154	2,577,378
Reserves	-	-	566,000	670,200
Contingency	-	-	114,552	204,298
Unappropriated Fund Balance	983,126	1,223,022	-	-
Subtotal Noncurrent Expenditures	3,367,544	3,707,508	3,688,706	3,451,876
Total Requirements by Budgetary Category	6,345,080	6,841,392	7,812,165	7,014,179

Requirements by Fund				
Internal Services (150)	6,345,080	6,841,392	7,812,165	7,014,179
Total Requirements by Fund	6,345,080	6,841,392	7,812,165	7,014,179

Resources by Budgetary Category				
Intergovernmental	125,577	143,953	274,175	200,313
Charges for Services	3,171,032	3,234,442	3,281,754	3,326,288
Investment Earnings	3,820	2,816	3,000	3,200
Interfund Transfers	2,415,549	2,456,802	3,009,154	2,578,378
Miscellaneous	660	9,786	-	-
Sale of Capital Assets	1,232	10,467	5,000	10,000
Beginning Fund Balance	627,209	983,126	1,239,082	896,000
Total Resources by Budgetary Category	6,345,080	6,841,392	7,812,165	7,014,179

Full-Time Employee Equivalents	22.45	23.45	24.94	23.75
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Mandate	Total Cost	Personnel Services	FTE
Material and Services	-	-	-
General Administration	173,078	147,489	2.00
Human Resources	429,056	265,520	4.75
County Counsel	304,116	234,702	2.00
Finance	1,004,749	493,871	5.75
Information Technology	1,266,584	629,538	7.00
GIS	296,354	124,138	1.25
Multimedia	91,366	62,711	1.00
Intrafund Transfers	2,574,378	-	-
Contingency	204,298	-	-
Reserve	670,200	-	-
Total Mandates	7,014,179	1,957,969	23.75

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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
Fund: 150 - Internal Services							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	56,989.43	79,093.50	69,775.00	73,813.00	4,038.00	6%
33330	Revenues - Liquor	1,430.00	1,692.00	1,600.00	1,500.00	(100.00)	-6%
33405	Grants	67,157.82	63,167.76	202,800.00	125,000.00	(77,800.00)	-38%
Account Classification Total: IG - Intergovernmental		\$125,577.25	\$143,953.26	\$274,175.00	\$200,313.00	(\$73,862.00)	-27%
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	199,650.00	178,387.00	186,708.00	8,321.00	5%
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
34035	Fees - For Services	0.00	1,800.81	0.00	200.00	200.00	N/A
34050	Fees - Finance	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34190	Services - Data Processing Other	33,242.97	32,569.80	1,500.00	3,000.00	1,500.00	100%
34210	Video Production	0.00	0.00	18,000.00	20,000.00	2,000.00	11%
34215	Cablecasting and Recording	0.00	0.00	2,000.00	2,000.00	0.00	0%
34220	Room Rental	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34250	Revenues - Copy	9,958.68	1,222.86	6,000.00	0.00	(6,000.00)	-100%
34280	Copies/Maps	0.00	1,215.00	2,500.00	2,500.00	0.00	0%
34281	Copies	59.50	7,809.33	1,025.00	6,200.00	5,175.00	505%
34416	Revenues - Drainage District	12,000.00	8,000.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	5,000.00	2,500.00	500.00	250.00	(250.00)	-50%
36390	Revenues - Inventory	294,029.29	169,772.70	300,000.00	300,000.00	0.00	0%
36520	Reim - Postage Other	74,479.87	84,633.52	100,000.00	100,000.00	0.00	0%
36540	Refunds	9,156.95	12,971.82	0.00	0.00	0.00	N/A
36700	Internal Service Charges	2,645,158.00	2,623,036.00	2,532,624.00	2,545,676.00	13,052.00	1%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	6,000.00	6,000.00	N/A
36720	Steering Committee User Fees	87,847.00	83,160.00	133,218.00	151,754.00	18,536.00	14%
Account Classification Total: CS - Charges for Service		\$3,171,032.26	\$3,234,441.84	\$3,281,754.00	\$3,326,288.00	\$44,534.00	1%
IN - Interest							
39150	Investments - Interest On	3,819.55	2,816.31	3,000.00	3,200.00	200.00	7%
Account Classification Total: IN - Interest		\$3,819.55	\$2,816.31	\$3,000.00	\$3,200.00	\$200.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MI - Miscellaneous							
36100	Miscellaneous	659.71	9,785.55	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$659.71	\$9,785.55	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	231,893.34	0.00	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	2,140,839.61	2,285,149.68	3,005,154.00	2,544,378.00	(460,776.00)	-15%
36770	Trans - Administration	1,968.00	0.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	0.00	1,000.00	1,000.00	1,000.00	0.00	0%
39033	Trans - Equipment Reserve	0.00	165,302.13	0.00	30,000.00	30,000.00	N/A
39049	Trans - Human Resources	2,672.00	1,000.00	0.00	0.00	0.00	N/A
39050	Trans - County Counsel	1,350.00	1,350.00	0.00	0.00	0.00	N/A
39051	Trans - Finance	33,326.53	3,000.00	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	3,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$2,415,549.48	\$2,456,801.81	\$3,009,154.00	\$2,578,378.00	(\$430,776.00)	-14%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,232.43	10,467.28	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CA - Sale of Capital Assets		\$1,232.43	\$10,467.28	\$5,000.00	\$10,000.00	\$5,000.00	100%
FB - Fund Balances							
31001	Beginning Fund Balance	627,209.30	983,126.29	1,239,082.00	896,000.00	(343,082.00)	-28%
Account Classification Total: FB - Fund Balances		\$627,209.30	\$983,126.29	\$1,239,082.00	\$896,000.00	(\$343,082.00)	-28%
Revenues Total		\$6,345,079.98	\$6,841,392.34	\$7,812,165.00	\$7,014,179.00	(\$797,986.00)	-10%

Expenditures

PS - Personnel Services

60071	Sr Chief Office Deputy	1,533.18	0.00	0.00	0.00	0.00	N/A
60150	Administrative Manager	53,349.86	55,734.52	58,210.00	61,467.00	3,257.00	6%
60165	HR Risk Management Director	72,726.54	76,615.51	79,377.00	80,170.00	793.00	1%
60166	HR Manager	52,031.54	56,062.00	57,675.00	60,826.00	3,151.00	5%
60193	HR Specialist	22,233.73	22,399.78	24,506.00	24,755.00	249.00	1%
60198	Human Resources Assistant	14,845.83	11,979.52	13,268.00	13,311.00	43.00	0%
60200	Chief Financial Officer	74,017.55	87,729.48	91,218.00	93,639.00	2,421.00	3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
60210	Chief Office Deputy	85.78	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	18,713.50	70,144.00	72,240.00	72,962.00	722.00	1%
60492	Financial Systems Administrator	10,807.15	42,660.95	46,084.00	48,650.00	2,566.00	6%
60546	Chief Cartographer	0.00	15,785.67	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	65,456.72	67,909.82	70,794.00	74,364.00	3,570.00	5%
60597	GIS Planner	9,940.89	11,260.07	23,772.00	12,005.00	(11,767.00)	-49%
60608	Support Specialist	0.00	74,301.81	77,565.00	81,475.00	3,910.00	5%
60621	Senior System Administrator	73,769.20	116,692.82	143,194.00	145,203.00	2,009.00	1%
60622	Data Base Developer	66,126.62	0.00	0.00	0.00	0.00	N/A
60623	Network Telecom Administrator	66,176.80	65,408.98	17,780.00	0.00	(17,780.00)	-100%
60682	Contract/Grant Specialist	9,217.14	0.00	0.00	0.00	0.00	N/A
61080	County Counsel	98,137.38	102,079.30	106,378.00	107,442.00	1,064.00	1%
61130	Programmer/Analyst	63,642.24	64,930.02	0.00	0.00	0.00	N/A
61133	Info Tech Project Manager	15,232.27	0.00	0.00	0.00	0.00	N/A
61191	I.T. Director	83,797.48	87,151.67	91,524.00	90,985.00	(539.00)	-1%
61324	Support Technician	16,694.60	79,769.90	209,807.00	132,068.00	(77,739.00)	-37%
61520	Secretary I	31,958.75	33,700.67	35,680.00	36,926.00	1,246.00	3%
61548	Paralegal	54,979.92	56,596.80	56,815.00	57,383.00	568.00	1%
61557	Payroll Manager	49,068.02	48,880.00	49,068.00	49,559.00	491.00	1%
61561	Accounting Assistant III	26,394.00	26,348.00	28,505.00	27,461.00	(1,044.00)	-4%
61661	Procurement Specialist	41,050.12	40,892.85	41,050.00	41,461.00	411.00	1%
61662	Courier/Mail Clerk	19,352.04	7,559.07	0.00	0.00	0.00	N/A
61675	Office Specialist	81,481.41	0.00	0.00	0.00	0.00	N/A
62362	System Administrator	0.00	20,634.25	0.00	0.00	0.00	N/A
63900	Overtime	3,501.22	7,875.52	0.00	16,800.00	16,800.00	N/A
63920	Temporary Help	38,332.95	8,679.45	0.00	0.00	0.00	N/A
63930	FICA	90,844.49	100,099.14	106,970.00	102,461.00	(4,509.00)	-4%
63940	Workmans Compensation Tax	561.05	610.73	861.00	766.00	(95.00)	-11%
63941	Workmans Compensation	9,353.69	32,302.90	32,162.00	26,786.00	(5,376.00)	-17%
63950	Medical Insurance	146,028.72	189,968.55	213,900.00	236,250.00	22,350.00	10%
63951	Life Insurance	719.90	741.81	747.00	748.00	1.00	0%
63952	Short Term Disability	451.20	473.50	477.00	475.00	(2.00)	0%
63960	Retirement - General	118,818.95	143,811.17	210,572.00	227,691.00	17,119.00	8%
63980	Unemployment Compensation	28,810.62	31,372.32	32,162.00	23,440.00	(8,722.00)	-27%
63990	Cell Phone Allowance	8,255.86	9,900.00	13,185.00	10,440.00	(2,745.00)	-21%
Account Classification Total: PS - Personnel Services		\$1,638,498.91	\$1,869,062.55	\$2,005,546.00	\$1,957,969.00	(\$47,577.00)	-2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44010	Mgmt Travel & Training	10,934.49	12,845.72	17,700.00	15,000.00	(2,700.00)	-15%
44040	Staff Travel & Training	12,816.75	2,401.10	10,500.00	15,000.00	4,500.00	43%
44080	Office Machine Repairs	1,507.87	616.28	405.00	100.00	(305.00)	-75%
44090	Operating Expenses	608.34	0.00	2,000.00	0.00	(2,000.00)	-100%
44100	Supplies - Office	14,687.42	15,766.97	16,400.00	14,300.00	(2,100.00)	-13%
44110	Supplies - Other	136,584.15	114,137.37	157,770.00	157,140.00	(630.00)	0%
44113	Office Equipment	2,500.00	4,685.74	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	10,775.94	0.00	0.00	0.00	N/A
44115	Computer Equipment	7,184.06	101,039.04	128,355.00	82,360.00	(45,995.00)	-36%
44200	Dues / Fees	2,257.00	4,632.32	5,675.00	5,175.00	(500.00)	-9%
44250	Vehicle Fuel	0.00	525.24	1,000.00	1,500.00	500.00	50%
44253	Vehicle Fuel - Internal	1,573.55	938.47	1,000.00	1,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	667.59	1,250.00	3,250.00	2,000.00	160%
44267	Elect Supplies / Repairs	0.00	0.00	0.00	5,402.00	5,402.00	N/A
44276	Building Repair	0.00	10,950.65	0.00	0.00	0.00	N/A
44283	Computer Maintenance	0.00	13,894.65	0.00	0.00	0.00	N/A
44284	Copier Maintenance & Supplies	0.00	89.61	0.00	1,577.00	1,577.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	800.00	0.00	(800.00)	-100%
44350	Recruitment	15,341.66	16,230.59	20,000.00	20,000.00	0.00	0%
44440	Audit Fees	14,000.00	107,950.00	100,500.00	85,000.00	(15,500.00)	-15%
44500	Consultant Services	4,920.92	2,323.00	24,500.00	37,800.00	13,300.00	54%
44520	Legal Fees	76,779.55	39,415.34	81,716.00	75,214.00	(6,502.00)	-8%
44640	Telephone	20,516.53	27,626.92	14,250.00	11,160.00	(3,090.00)	-22%
44641	Telephone / Contract Expense	38,802.90	1,521.58	0.00	0.00	0.00	N/A
44645	Teleprocessing	436.44	76,108.77	73,000.00	73,000.00	0.00	0%
44646	E Mail Services	55,937.24	20,632.06	25,000.00	25,000.00	0.00	0%
44670	Equipment	0.00	1,448.99	10,718.00	836.00	(9,882.00)	-92%
44700	Postage	4,355.70	4,164.24	5,855.00	5,605.00	(250.00)	-4%
44701	Postage - Internal	77,987.30	86,897.00	100,000.00	100,000.00	0.00	0%
44710	Publications / Periodicals	4,562.08	2,922.23	5,900.00	5,900.00	0.00	0%
44720	Legal Notice Publish	1,663.60	2,470.84	5,500.00	1,779.00	(3,721.00)	-68%
44730	Printing	7,411.12	5,517.40	8,200.00	7,700.00	(500.00)	-6%
44996	Hardware / Software Maintenance	121,333.55	161,909.58	190,745.00	166,000.00	(24,745.00)	-13%
45000	Equipment Rental / Lease	1,351.95	1,368.00	1,500.00	1,500.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
45020	Contract Services	98,095.81	85,782.49	215,500.00	141,168.00	(74,332.00)	-34%
45021	Interest Expense	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
45022	Website Hosting Services	0.00	0.00	4,500.00	0.00	(4,500.00)	-100%
45160	Employee Incentive Program	752.50	542.28	700.00	700.00	0.00	0%
45800	Refunds	0.00	100.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	56,523.80	428,800.00	101,800.00	(327,000.00)	-76%
45910	Budget Expense	165,330.93	69,477.14	152,500.00	154,000.00	1,500.00	1%
46440	Testing/Evaluation	5,966.00	5,121.50	10,000.00	10,000.00	0.00	0%
46930	Special Projects Expense	60.00	175.73	500.00	0.00	(500.00)	-100%
48000	Bad Debt Expense	0.99	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	4,811.00	6,166.00	6,252.00	86.00	1%
99760	Insurance/Liability	5,960.00	7,839.00	11,548.00	11,706.00	158.00	1%
99765	Insurance/Workmans Compensation	3,617.92	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	61,429.00	61,429.00	143,460.00	123,992.00	(19,468.00)	-14%
99780	Facility Services	65,669.00	57,031.00	66,860.00	72,052.00	5,192.00	8%
99781	Steering Committee Hardware Charge	27,450.00	27,900.00	29,550.00	25,776.00	(3,774.00)	-13%
99782	Steering Committee User Charge	6,040.00	5,250.00	11,590.00	13,590.00	2,000.00	17%
Account Classification Total: MS - Material and Services		\$1,076,426.32	\$1,234,456.17	\$2,092,913.00	\$1,579,334.00	(\$513,579.00)	-25%
CO - Capital Outlay							
88070	Office Equipment	7,799.00	0.00	0.00	0.00	0.00	N/A
88760	Computer Equipment	0.00	30,366.00	25,000.00	25,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		\$7,799.00	\$30,366.00	\$25,000.00	\$25,000.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	253,175.26	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,636.59	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$254,811.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	163,034.00	157,034.00	0.00	0.00	0.00	N/A
99019	Trans - Tax Collector	33,999.96	0.00	0.00	0.00	0.00	N/A
99020	Trans - Information Technology	899,412.65	766,316.42	811,955.00	747,862.00	(64,093.00)	-8%
99021	Trans - GIS	0.00	92,277.03	125,624.00	125,154.00	(470.00)	0%
99023	Trans - Multimedia	0.00	0.00	67,266.00	67,266.00	0.00	0%
99190	Trans - County Counsel	266,338.88	247,445.61	304,116.00	304,116.00	0.00	0%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
000 Internal Services Non-Dept

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	77,026	-	3,000	-
Capital Outlay	7,799	-	-	-
Subtotal Current Expenditures	84,825	-	3,000	-
Interfund Transfers	2,338,899	2,479,136	3,005,154	2,574,378
Reserves	-	-	566,000	670,200
Contingency	-	-	114,552	204,298
Unappropriated Fund Balance	983,126	1,135,983	-	-
Subtotal Noncurrent Expenditures	3,322,025	3,615,119	3,685,706	3,448,876
Total Requirements by Budgetary Category	3,406,850	3,615,119	3,688,706	3,448,876
<u>Requirements by Fund</u>				
Internal Service (150)	3,311,656	3,522,217	3,592,706	3,348,676
Internal Service Equip (580)	95,195	92,901	96,000	100,200
Total Requirements by Fund	3,406,850	3,615,119	3,688,706	3,448,876
<u>Resources by Budgetary Category</u>				
Charges for Services	2,733,005	2,623,036	2,532,624	2,545,676
Investment Earnings	3,820	2,606	3,000	3,200
Interfund Transfers	42,817	6,350	4,000	4,000
Beginning Fund Balance	627,209	983,126	1,149,082	896,000
Total Resources by Budgetary Category	3,406,850	3,615,119	3,688,706	3,448,876

Full-Time Employee Equivalents	-	-	-	-
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<u>Programs</u>	Total Cost	Personnel Services	FTE
Materials and Services	-	-	-
General Administration	171,278	-	-
Human Resources	423,056	-	-
County Counsel	304,116	-	-
Finance	705,646	-	-
Information Technology	747,862	-	-
Multimedia	67,266	-	-
GIS	125,154	-	-
Reserve	700,200	-	-
Contingency	204,298	-	-
Total Mandates	3,448,876	-	-

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
CS - Charges for Service							
36700	Internal Service Charges	2,645,158.00	2,623,036.00	2,532,624.00	2,545,676.00	13,052.00	1%
36720	Steering Committee User Fees	87,847.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$2,733,005.00	\$2,623,036.00	\$2,532,624.00	\$2,545,676.00	\$13,052.00	1%
IN - Interest							
39150	Investments - Interest On	3,512.22	2,425.23	3,000.00	3,000.00	0.00	0%
Account Classification Total: IN - Interest		\$3,512.22	\$2,425.23	\$3,000.00	\$3,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	575,138.51	896,756.15	1,057,082.00	800,000.00	(257,082.00)	-24%
Account Classification Total: FB - Fund Balances		\$575,138.51	\$896,756.15	\$1,057,082.00	\$800,000.00	(\$257,082.00)	-24%
Sub Department Total: 000 - Non-Departmental		\$3,311,655.73	\$3,522,217.38	\$3,592,706.00	\$3,348,676.00	(\$244,030.00)	-7%
Department Total: 151 - Internal Service		\$3,311,655.73	\$3,522,217.38	\$3,592,706.00	\$3,348,676.00	(\$244,030.00)	-7%
Revenues Total		\$3,311,655.73	\$3,522,217.38	\$3,592,706.00	\$3,348,676.00	(\$244,030.00)	-7%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
MS - Material and Services							
44090	Operating Expenses	608.34	0.00	2,000.00	0.00	(2,000.00)	-100%
44440	Audit Fees	14,000.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	6,480.43	0.00	0.00	0.00	0.00	N/A
44646	E Mail Services	55,937.24	0.00	0.00	0.00	0.00	N/A
45021	Interest Expense	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
Account Classification Total: MS - Material and Services		\$77,026.01	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	-100%
IF - Interfund Transfers							
99010	Trans - Commissioners	163,034.00	157,034.00	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
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	307.33	180.99	0.00	200.00	200.00	N/A
Account Classification Total: IN - Interest		\$307.33	\$180.99	\$0.00	\$200.00	\$200.00	
TI - Interfund Transfers							
36770	Trans - Administration	1,968.00	0.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	0.00	1,000.00	1,000.00	1,000.00	0.00	0%
39049	Trans - Human Resources	2,672.00	1,000.00	0.00	0.00	0.00	N/A
39050	Trans - County Counsel	1,350.00	1,350.00	0.00	0.00	0.00	N/A
39051	Trans - Finance	33,326.53	3,000.00	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	3,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$42,816.53	\$6,350.00	\$4,000.00	\$4,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	52,070.79	86,370.14	92,000.00	96,000.00	4,000.00	4%
Account Classification Total: FB - Fund Balances		\$52,070.79	\$86,370.14	\$92,000.00	\$96,000.00	\$4,000.00	4%
Department Total: 580 - Equipment		\$95,194.65	\$92,901.13	\$96,000.00	\$100,200.00	\$4,200.00	4%
<u>Expenditures</u>							
Department: 580 - Equipment							
CO - Capital Outlay							
88070	Office Equipment	7,799.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$7,799.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99301	Trans - Finance	0.00	0.00	0.00	30,000.00	30,000.00	N/A
99830	Trans - Vehicle Reserve	1,025.51	14,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,025.51	\$14,000.00	\$0.00	\$30,000.00	\$30,000.00	

Klamath County, Oregon
2014-2015 Budget Financial Presentation
151 External Services

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services		1,197,000	1,386,633	1,407,053
Materials and Services			121	5,232
Subtotal Current Expenditures	-	1,197,000	1,386,754	1,412,285
Unappropriated Fund Balance	-	89,831	-	-
Subtotal Noncurrent Expenditures	-	89,831	-	-
Total Requirements by Budgetary Category	-	1,286,830	1,386,754	1,412,285
Requirements by Fund				
External Services (151)	-	1,286,830	1,386,754	1,412,285
Total Requirements by Fund	-	1,286,830	1,386,754	1,412,285
Resources by Budgetary Category				
Charges for Services		1,286,830	1,386,754	1,412,285
Total Resources by Budgetary Category	-	1,286,830	1,386,754	1,412,285

Full-Time Employee Equivalents	36.72	33.80	33.80
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Mandate	Total Cost	Personnel Services	FTE
Library Service District	1,412,285	1,407,053	33.80
	1,412,285	1,407,053	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	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		
Library	Management Assistant	15171160575	1.0000	Non-Union	UH23	5	\$0.00	\$51,983.97	\$909.72	\$3,223.01	\$753.768	\$1,039.68	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,317.44	\$76,803.31
Library	Library Director	15171161300	1.0000	Non-union	DF13	1	\$480.00	\$62,595.00	\$1,095.41	\$3,880.89	\$907.628	\$1,251.90	\$34.452	\$10,500.00	\$0.00	\$86.04	\$20.40	\$10,015.20	\$90,386.92
Library	Supervising Librarian (B/Y/T)	15171161322	1.0000	Non-Union	UF25	6	\$0.00	\$58,492.84	\$1,023.62	\$3,626.56	\$848.146	\$1,169.86	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$9,358.85	\$85,095.61
Library	Library Dept. Supervisor (Adult)	15171161323	1.0000	Non-Union	UF22	1	\$0.00	\$40,710.20	\$712.43	\$2,524.03	\$590.298	\$814.20	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,513.63	\$62,440.52
Library	Library Dept. Supervisor (Tech)	15171161323	1.0000	Non-Union	UF22	7	\$0.00	\$54,934.63	\$961.36	\$3,405.95	\$796.552	\$1,098.69	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,789.54	\$80,562.45
Library	Library Dept. Supervisor (Youth)	15171161323	1.0000	Non-Union	UF22	6	\$0.00	\$50,338.40	\$880.92	\$3,120.98	\$729.907	\$1,006.77	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,054.14	\$74,706.85
Library	Library Dept. Supervisor (Circulation)	15171161323	1.0000	Non-Union	UF22	2	\$0.00	\$41,595.84	\$727.93	\$2,578.94	\$603.140	\$831.92	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,655.33	\$63,568.83
Library	Library Dept. Supervisor (Reference)	15171161323	1.0000	Non-Union	UF22	2	\$0.00	\$41,595.84	\$727.93	\$2,578.94	\$603.140	\$831.92	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,655.33	\$63,568.83
Library	LA III - F/T (Outreach Services)	15171161330	1.0000	Local 121	LH08	5	\$0.00	\$27,246.73	\$476.82	\$1,689.30	\$395.078	\$544.93	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,359.48	\$45,288.07
Library	LA III - F/T (Reference/P.R.)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,482.14	\$515.94	\$1,827.89	\$427.491	\$589.64	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,717.14	\$48,135.98
Library	LA III - F/T (South Suburban)	15171161330	1.0000	Local 121	LH08	1	\$0.00	\$23,282.04	\$407.44	\$1,443.49	\$337.590	\$465.64	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$3,725.13	\$40,237.04
Library	LA III - F/T (Tech. & Circ.)	15171161330	1.0000	Local 121	LH08	2	\$0.00	\$26,176.31	\$440.59	\$1,560.93	\$365.057	\$503.53	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,028.21	\$42,650.35
Library	LA III - F/T (Technical Services)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,482.14	\$515.94	\$1,827.89	\$427.491	\$589.64	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,717.14	\$48,135.98
Library	LA III - F/T (Youth Services)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,482.14	\$515.94	\$1,827.89	\$427.491	\$589.64	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,717.14	\$48,135.98
Library	LA III - F/T (Youth Services)	15171161330	1.0000	Local 121	LH08	6	\$0.00	\$28,530.96	\$499.29	\$1,768.92	\$413.699	\$570.62	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,564.95	\$46,924.18
Library	LA III - P/T (Circulation)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA III - P/T (Courier)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA III - P/T (Interlibrary Loan)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA III - P/T (Reference)	15171161330	0.4800	Non-Union	UH10	2	\$0.00	\$11,732.12	\$205.31	\$727.39	\$170.116	\$234.64	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,086.12
Library	LA III - P/T (Reference)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA III - P/T (Technical Service)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA III - P/T Sub (Law)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,225.99	\$196.45	\$696.01	\$162.777	\$224.52	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,522.29
Library	LA II - F/T (Malin/Merrill)	15171161320	1.0000	Local 121	LH06	7	\$0.00	\$26,824.71	\$469.43	\$1,663.13	\$388.958	\$536.49	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,291.95	\$44,750.41
Library	LA II - P/T (Malin)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,768.33	\$170.95	\$605.64	\$141.641	\$195.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,898.46
Library	Branch Assistant - P/T (S. Suburbs)	15171161320	0.4800	Non-Union	UH08	1	\$0.00	\$10,152.99	\$177.68	\$629.49	\$147.218	\$203.06	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,326.97
Library	LA II - P/T Sub (Merrill)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	Branch Assistant - P/T (Bly)	15171161320	0.4800	Non-Union	UH08	6	\$0.00	\$12,572.30	\$220.02	\$779.48	\$182.298	\$251.45	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,022.08
Library	LA II - F/T (Bonanza & S. Suburb)	15171161320	1.0000	Local 121	LH06	7	\$0.00	\$27,155.34	\$475.22	\$1,683.63	\$393.752	\$543.11	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,344.86	\$45,171.64
Library	LA II - P/T Sub (Bonanza)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,082.13	\$176.44	\$625.09	\$146.191	\$201.64	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,248.03
Library	Branch Assistant - P/T (Bonanza)	15171161320	0.4800	Non-Union	UH08	1	\$0.00	\$10,152.99	\$177.68	\$629.49	\$147.218	\$203.06	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,326.97
Library	Branch Assistant - P/T (Chemult)	15171161320	0.4800	Non-Union	UH08	3	\$0.00	\$11,134.89	\$194.86	\$690.36	\$161.456	\$222.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,420.80
Library	Branch Assistant - P/T (Gilchrist)	15171161320	0.4800	Non-Union	UH08	2	\$0.00	\$10,618.63	\$185.83	\$658.36	\$153.970	\$212.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,845.69
Library	Branch Assistant - P/T (Chiloquin)	15171161320	0.4800	Non-Union	UH08	1	\$0.00	\$10,152.99	\$177.68	\$629.49	\$147.218	\$203.06	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,326.97
Library	Branch Assistant - P/T (Chiloquin)	15171161320	0.4800	Non-Union	UH08	3	\$0.00	\$11,134.89	\$194.86	\$690.36	\$161.456	\$222.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,420.80
Library	LA II - Sub (Chiloquin)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,082.13	\$176.44	\$625.09	\$146.191	\$201.64	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,248.03
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	Branch Assistant - P/T (Keno)	15171161320	0.4800	Non-Union	UH08	1	\$0.00	\$10,152.99	\$177.68	\$629.49	\$147.218	\$203.06	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,326.97
Library	LA II - P/T (Outreach Services)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,768.33	\$170.95	\$605.64	\$141.641	\$195.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,898.46
Library	Branch Assistant - P/T (Sprague River)	15171161320	0.4800	Non-Union	UH08	2	\$0.00	\$10,618.63	\$185.83	\$658.36	\$153.970	\$212.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,845.69
Library	Branch Assistant - P/T (Sprague River)	15171161320	0.4800	Non-Union	UH08	1	\$0.00	\$10,152.99	\$177.68	\$629.49	\$147.218	\$203.06	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,326.97
Library	LA II - P/T (Technical Services)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,768.33	\$170.95	\$605.64	\$141.641	\$195.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,898.46
Library	LA II - P/T (Technical Services)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,768.33	\$170.95	\$605.64	\$141.641	\$195.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,898.46
Library	LA II - P/T (Youth Services)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,484.90	\$165.99	\$588.06	\$137.531	\$189.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,582.71
Library	LA II - P/T (Youth Services)	15171161340	0.4800	Non-Union	UH06														

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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
Fund: 151 - Exterenal Services							
<u>Revenues</u>							
Department: 711 - Library Service District							
CS - Charges for Service							
34120	Fees - Library Personnel Fee	0.00	1,286,830.24	1,386,754.00	1,412,285.00	25,531.00	2%
Account Classification Total: CS - Charges for Service		\$0.00	\$1,286,830.24	\$1,386,754.00	\$1,412,285.00	\$25,531.00	2%
Department Total: 711 - Library Service District		\$0.00	\$1,286,830.24	\$1,386,754.00	\$1,412,285.00	\$25,531.00	2%
<u>Expenditures</u>							
Department: 711 - Library Service District							
PS - Personnel Services							
60575	Management Assistant	0.00	47,995.83	51,738.00	51,984.00	246.00	0%
61300	Library Director	0.00	73,514.36	61,500.00	62,115.00	615.00	1%
61320	Library Branch Assistant	0.00	0.00	0.00	160,824.00	160,824.00	N/A
61322	Supervising Librarian	0.00	108,686.00	113,541.00	58,493.00	(55,048.00)	-48%
61323	Librarian - Specialist	0.00	99,281.04	180,863.00	229,175.00	48,312.00	27%
61330	Library Assistant III	0.00	278,550.24	267,816.00	271,771.00	3,955.00	1%
61340	Library Assistant II	0.00	282,084.38	325,119.00	173,056.00	(152,063.00)	-47%
63930	FICA	0.00	65,522.40	76,543.00	77,104.00	561.00	1%
63940	Workmans Compensation Tax	0.00	862.15	1,164.00	1,164.00	0.00	0%
63941	Workmans Compensation	0.00	20,837.03	23,013.00	20,157.00	(2,856.00)	-12%
63950	Medical Insurance	0.00	134,677.33	158,100.00	178,500.00	20,400.00	13%
63951	Life Insurance	0.00	371.14	420.00	420.00	0.00	0%
63952	Short Term Disability	0.00	324.70	347.00	347.00	0.00	0%
63960	Retirement - General	0.00	63,820.17	103,456.00	103,825.00	369.00	0%
63980	Unemployment Compensation	0.00	20,472.81	23,013.00	17,638.00	(5,375.00)	-23%
63990	Cell Phone Allowance	0.00	0.00	0.00	480.00	480.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$1,196,999.58	\$1,386,633.00	\$1,407,053.00	\$20,420.00	1%
MS - Material and Services							
99755	Risk Management	0.00	0.00	42.00	1,821.00	1,779.00	4236%
99760	Insurance/Liability	0.00	0.00	79.00	3,411.00	3,332.00	4218%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$121.00	\$5,232.00	\$5,111.00	4224%

