

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.

Public Works Program - This program provides the community with care and construction of roads and bicycle trails within the County.

310 – Public Works

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Road Division

Department Mission:

To provide a safe, effective and long lasting county road system that is environmentally sensitive and effectively maintained.

Mandated Services:

- Keep County Roads in repair
 - Maintain a complete and accurate cost account for road work
- Oregon Revised Statutes do not provide any specifics regarding the level of maintenance and repair required for County Roads. Klamath County must decide on a level that is affordable, but still maintain the road network and infrastructure to meet the needs of the community.

Self Imposed Services:

- Garbage collection from road right-of-way – Public Works contracts with the Community Corrections department who provide work crews to clean County road right-of-ways of litter.
- Snow removal from driveways in the UGB – This practice was started many years ago. Plans to discontinue this service may be made as revenues decrease.
- Culvert flushing and painting for other jurisdictions on a reimbursable basis.
- Winter Level of Service Standards, Resolution No. 2010-020

Department Overview:

- Road Department
 - Pavement Preservation & Maintenance (Chip Seals, Crack sealing, Overlays, Road Reconstruction). Klamath County maintains 864 miles of road (751 miles of paved road and 113 miles of gravel roads).
 - Snow removal
- Road Reserve
 - Bridge replacement – Since 1995, we have replaced 22 bridges. We are currently working on the replacement of a bridge on South Merrill Road.
 - Major long term projects
 - Other projects as they develop
- Bicycle Trails
 - 1% of Motor Vehicle Apportionment – Restricted to bike trails that are in Road right-of-ways. Cannot be spent on the A-canal bike path because it is on Bureau of Reclamation land and not in a right-of-way.
- Klamath Falls Streets
 - Checking account for City Street Maintenance – The City of Klamath Falls submits a list of planned projects that they anticipate using the funds for. Upon

completion of the project, they submit a billing to the County showing all expenditures proving the funds are only used on city street projects.

- Equipment Reserve
 - Large equipment purchases/replacement equipment purchases

Successes and Challenges:

Successes:

- Longevity of work force – 13 out of 41.98 employees with > 20 years
- Pavement Condition Index (PCI) of 81 on a 0-100 scale, calculated by Capitol Asset, Inc. via visual inspections May 2013.
- Proactive Bridge Replacement Program
- \$97M in the bank – Previous visionaries who worked in the Public Works Department created the Road Reserve fund. They were aware that Safety Net payments would potentially someday be eliminated. Their goal was to build enough of a savings to be able to rely on interest as a source of income to contribute to maintaining the County road system.

Challenges:

- Longevity of work force – Large payouts at retirement, need to keep succession plan up to date.
- Forest Payments based on actual cut as of 14/15 fiscal year. Potential “Safety Net” extensions may not be completely dead in Washington.
- Cost of doing business continues to increase.
- Low interest rates.

Budget Overview:

- Major Revenue: Motor Vehicle Apportionment is the biggest funding source. Federal Forest Receipts have declined and will be solely based on the actual cut revenue from federal forest lands. Motor Vehicle Apportionments vary based on fuel used and number of vehicles registered in Klamath County.
- Major Expenditures: Major expenditures for the public works department are chip oil and rock which are the main materials used to chip seal roads, contracts for services for snow plowing and road reconstruction, bridge reconstruction costs and personnel. Other significant costs to our department are equipment, fuel, auto & equipment parts and equipment repair.

Significant Changes:

- Chip Seal Cycle: In the past, the County Road Department has worked on a 5-year chip seal cycle in order to maintain the road network. Beginning two years ago, the chip seal cycle changed to every 7-8 years. As revenues decrease and costs increase,

we will be concentrating on the relatively high volume collector streets. Low volume local streets will be chip sealed less frequently.

- Personnel: In 2004, Public Works implemented a plan to reduce personnel in anticipation of the Federal Forest Receipt decrease. It was decided to reduce the work force through attrition in order to keep personnel costs in line with decreasing revenues. In 2004 there were 62 employees in the Public Works Department. Today there are 41.98 employees.

Key issues:

- Reconstruction of the Altamont corridor – This year's phase (phase IV) is from Onyx to Laverne.
- Sell Old Road Shop – Old Road Shop located at 2121 Washburn Way is for sale.
- Future Phases for the New Road Shop – Truck sheds and sand storage facilities were delayed due to decrease in project scope. These structures may be erected after the old road shop is sold.
- County share of 10.75% match for Brett Way Extension: \$300,000

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Weed Control Division

Department Mission:

Klamath County Weed Control is dedicated to protecting public and private lands, agriculture, forestry, human health and wildlife from the negative impacts of Noxious Weeds.

Mandated Services:

Weed Control is not subject to any mandated services.

Self-Mandated Services:

Chapter 569 of the Oregon Revised Statutes outlines the actions a County may take to control or otherwise prevent Noxious Weeds.

The County Commissioners have declared all lands within Klamath County a Weed Control District and have declared a list of Noxious Weeds within the County (Order No. 2013-046). They have also appointed a County Weed Supervisor to conduct the duties outlined in ORS 569.370 & County Code 401.510.

Klamath County Weed Control, through the duties of the Weed Control & Vegetation Supervisor and his employees, provides the following services to Klamath County:

- 1) Find noxious weeds growing on land within the County
- 2) Serves notices to control noxious weeds
- 3) Issues citations for violations of County Code
- 4) Controls or otherwise destroys noxious weeds on land within the Weed Control District

Department Overview:

Weed Control employs one half-time Weed Control & Vegetation Supervisor, three full-time seasonal Applicators and three full-time seasonal Driver/Helpers. All employees are licensed by Oregon Department of Agriculture to apply pesticides and all Applicators have the option to attend annual training courses to maintain their license certification. Weed Control maintains a variety of specialized equipment including four 4-wheel drive pickups equipped with pack tanks, four ATV's equipped with spray tanks, one small non-motorized boat and numerous backpack sprayers and hand tools.

Successes and Challenges:

Weed Control remains entirely independent of the County General Fund. Weed Control has worked hard to provide quality service to our customers and has substantially reduced noxious weed infestations. In the past five years we have discovered and worked to control six new weeds that were not previously known to exist in the County, and one of these was not previously known to exist in the State. Still, we are faced with an ever present threat of new invaders that have the potential to cause severe negative economic and biological impacts on our County. In the recent past our funding has been pretty stable, but with the current status of the economy, Federal and State budgets are being decreased. Noxious weed control may not remain a priority for all of the agencies we contract with and that will likely lead to a reduction or possible elimination of some of our contracts. Keeping our applicators employed with us is another challenge we face. We only offer seasonal work and few people are able to remain for several years in a seasonal employment situation.

Budget Overview:

Weed Control is self-supported through acquisition of contracts with outside Local, State, and Federal Agencies, a few private companies and land owners and through grants for weed control work. We operate at our cost of providing service. Our start and end dates of every season are dictated by the weather but we generally are able to perform about \$200,000 in contract and grant work each season. The Board of County Commissioners annually set our fee schedule (Resolution No. 2014-013) which allows us to charge an overhead on labor. This overhead is used to cover our department expenses. At the start of every year it is critical that we have sufficient Net Working Capital to cover start-up expenses for supplies, equipment and chemicals. We are also faced with having to make payroll for 1 to 2 months before we receive payment for work we have performed.

Significant Changes:

Significant Changes include; 1) fee increases; 2) seasonal full time employment status for Driver/Helpers making them eligible for Klamath County's benefit package including health insurance; 3) pollution liability and gap insurance coverage.

Key issues:

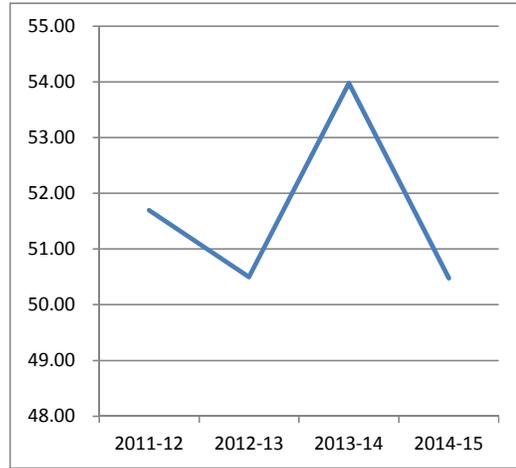
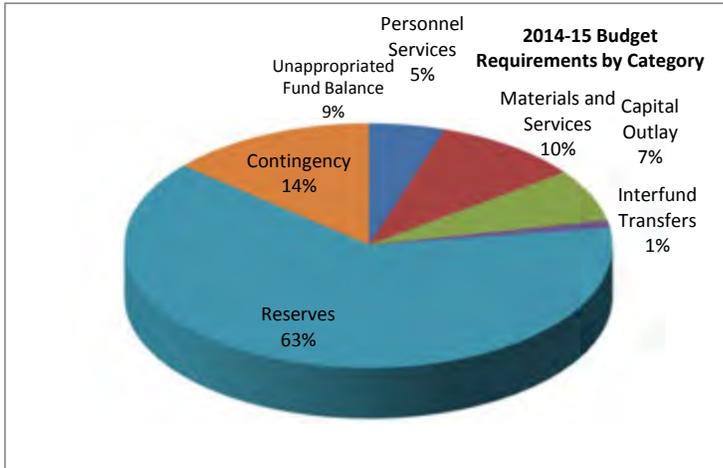
Every year Weed Control is faced with having to run a financially tight program. In the current economic situation Federal & State spending is being cut back. All of the agencies which we contract with are facing budget cuts and those cuts have begun to have an impact on the amount of money that they have available for weed control activities. For the 2014/15 season we have also implemented a new (higher) fee schedule which will further impact our revenues.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
310 Public Works

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	3,882,061	3,839,711	4,520,180	4,584,919
Materials and Services	5,786,231	8,130,388	9,502,701	8,898,347
Capital Outlay	2,243,637	4,030,544	6,119,000	6,319,250
Subtotal Current Expenditures	11,911,928	16,000,643	20,141,881	19,802,516
Interfund Transfers	66,883,999	3,057,645	2,115,000	910,000
Reserves	22,654,627	28,285,851	51,364,309	57,930,125
Contingency	-	-	22,469,119	12,489,884
Unappropriated Fund Balance	85,159,811	74,857,142	10,000,000	-
Subtotal Noncurrent Expenditures	174,698,437	106,200,637	85,948,428	71,330,009
Total Requirements by Budgetary Category	186,610,365	122,201,281	106,090,309	91,132,525
Requirements by Fund				
Road Department (230)	114,272,260	118,470,512	103,069,309	96,207,375
Bicycle Trail (240)	235,338	205,360	-	-
Klamath Falls Streets (315)	3,037,527	3,067,247	2,613,000	2,513,000
Road Reserves (421)	65,355,403	-	-	-
LGIP (9323)	3,235,337	-	-	-
Weed Control (530)	474,500	458,161	408,000	412,150
Total Requirements by Fund	186,610,365	122,201,281	106,090,309	99,132,525
Resources by Budgetary Category				
Intergovernmental	10,240,782	11,088,808	5,312,000	5,362,000
Charges for Services	467,943	558,068	336,000	346,000
Fines and Forfeitures	720	720	-	-
Investment Earnings	586,048	292,209	630,000	629,800
Interfund Transfers	66,482,921	2,182,277	415,000	410,000
Sale of Capital Assets	167,174	259,232	10,000	10,000
Miscellaneous	283,862	5,530	1,000	1,000
Beginning Fund Balance	108,380,915	107,814,438	99,386,309	92,373,725
Total Resources by Budgetary Category	186,610,365	122,201,281	106,090,309	99,132,525
Full-Time Employee Equivalents	51.70	50.50	53.98	50.48

Klamath County, Oregon
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 310 Public Works

<u>Mandate</u>	Total Cost	Personnel Services	FTE
Road Department Operating	43,776,000	4,392,770	46.98
Road Reserve	50,300,000	-	-
Bicycle Trail	86,000	-	-
Klamath Falls Streets	2,513,000	-	-
Equipment Reserve	2,045,375	-	-
Weed Control	412,150	192,149	3.50
Total Mandates	99,132,525	4,584,919	50.48



Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63960	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Public Works	Road Construction Insp I	23031031161381	1.0000	Non-Union	UH22	7	\$0.00	\$63,003.28	\$1,102.56	\$3,906.20	\$913.55	\$1,260.07	\$34.45	\$10,500.00	\$20.88	\$20.40	\$10,710.56	\$91,471.94
Public Works	Road Construction Insp II	23031031161382	1.0000	Non-Union	UH25	1	\$0.00	\$46,289.92	\$810.07	\$2,869.97	\$671.20	\$925.80	\$34.45	\$10,500.00	\$20.88	\$20.40	\$7,869.29	\$70,011.98
Public Works	Address Permit Coord	23031031161383	1.0000	Non-Union	UH20	7	\$0.00	\$47,217.82	\$826.31	\$2,927.51	\$684.66	\$944.36	\$34.45	\$10,500.00	\$20.88	\$20.40	\$8,027.03	\$71,203.42
Public Works	Public Works Manager	23031031161385	1.0000	Non-Union	UF27	7	\$0.00	\$66,187.32	\$1,158.28	\$4,103.61	\$959.72	\$1,323.75	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,251.84	\$95,560.25
Public Works	County Engineer	23031031161410	1.0000	Non-Union	UF30	1	\$0.00	\$58,818.36	\$1,029.32	\$3,646.74	\$852.87	\$1,176.37	\$34.45	\$10,500.00	\$20.88	\$20.40	\$9,999.12	\$86,098.51
Public Works	Office Technician	23031031161495	1.0000	Local 121	LH10	1	\$0.00	\$26,421.28	\$462.37	\$1,638.12	\$383.11	\$528.43	\$34.45	\$10,500.00	\$20.88	\$20.40	\$4,491.62	\$44,500.65
Public Works	Accounting Specialist	23031031161555	1.0000	Local 121	LH14	5	\$0.00	\$36,794.62	\$643.91	\$2,281.27	\$533.52	\$735.89	\$34.45	\$10,500.00	\$20.88	\$20.40	\$6,255.09	\$57,820.03
Public Works	Office Specialist	23031031161675	1.0000	Local 121	LH12	1	\$0.00	\$28,301.17	\$495.27	\$1,754.67	\$410.37	\$566.02	\$34.45	\$10,500.00	\$20.88	\$20.40	\$4,811.20	\$46,914.43
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$45,550.14	\$797.13	\$2,824.11	\$660.48	\$911.00	\$34.45	\$10,500.00	\$0.00	\$0.00	\$7,743.52	\$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$45,550.14	\$797.13	\$2,824.11	\$660.48	\$911.00	\$34.45	\$10,500.00	\$0.00	\$0.00	\$7,743.52	\$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$45,550.14	\$797.13	\$2,824.11	\$660.48	\$911.00	\$34.45	\$10,500.00	\$0.00	\$0.00	\$7,743.52	\$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	1	\$0.00	\$36,010.95	\$630.19	\$2,232.68	\$522.16	\$720.22	\$34.45	\$10,500.00	\$0.00	\$0.00	\$6,121.86	\$56,772.52
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$45,550.14	\$797.13	\$2,824.11	\$660.48	\$911.00	\$34.45	\$10,500.00	\$0.00	\$0.00	\$7,743.52	\$69,020.83
Public Works	Public Works Director	23031031162600	1.0000	Non-Union	DF17	7	\$480.00	\$96,021.96	\$1,680.38	\$5,953.36	\$1,392.32	\$1,920.44	\$34.45	\$10,500.00	\$86.04	\$20.40	\$16,323.73	\$133,933.09
Public Works	Environmental Res. Manager	23031031162605	1.0000	Non-Union	UF27	7	\$480.00	\$66,667.32	\$1,166.68	\$4,133.37	\$966.68	\$1,333.35	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,333.44	\$96,176.57
Public Works	Asst Public Works Dir	23031031162610	0.4800	Non-Union	UF27	7	\$0.00	\$42,420.00	\$742.35	\$2,630.04	\$615.09	\$848.40	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$4,272.42
Public Works	Road Superintendent	23031031162620	1.0000	Non-Union	UF28	7	\$0.00	\$69,496.08	\$1,216.18	\$4,308.76	\$1,007.69	\$1,389.92	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,814.33	\$99,808.70
Public Works	Asst. Road Superintendent	23031031162625	1.0000	Non-Union	UF27	7	\$0.00	\$66,187.32	\$1,158.28	\$4,103.61	\$959.72	\$1,323.75	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,251.84	\$95,560.25
Public Works	Chief of Party	23031031162630	1.0000	Non-Union	UH23	7	\$480.00	\$56,235.41	\$984.12	\$3,486.60	\$815.41	\$1,124.71	\$34.45	\$10,500.00	\$20.88	\$20.40	\$9,560.02	\$82,782.00
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	1	\$0.00	\$48,407.28	\$847.13	\$3,001.25	\$701.91	\$968.15	\$34.45	\$10,500.00	\$20.88	\$20.40	\$8,229.24	\$72,730.68
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	\$0.00	\$65,544.96	\$1,147.04	\$4,063.79	\$950.40	\$1,310.90	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,142.64	\$94,735.46
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	\$0.00	\$66,805.44	\$1,169.10	\$4,141.94	\$968.68	\$1,336.11	\$34.45	\$10,500.00	\$20.88	\$20.40	\$11,356.92	\$96,353.92
Public Works	Engineer I	23031031162700	1.0000	Non-Union	UH25	7	\$480.00	\$60,751.79	\$1,063.16	\$3,766.61	\$880.90	\$1,215.04	\$34.45	\$10,500.00	\$20.88	\$20.40	\$10,327.80	\$88,581.03
Public Works	Engineer II	23031031162710	1.0000	Non-Union	UH29	7	\$0.00	\$77,658.24	\$1,359.02	\$4,814.81	\$1,126.04	\$1,553.16	\$34.45	\$10,500.00	\$20.88	\$20.40	\$13,201.90	\$110,288.91
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$55,962.51	\$979.34	\$3,469.68	\$811.46	\$1,119.25	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,513.63	\$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$53,850.72	\$942.39	\$3,338.74	\$780.84	\$1,077.01	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,154.62	\$79,678.77
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$55,962.51	\$979.34	\$3,469.68	\$811.46	\$1,119.25	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,513.63	\$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$55,962.51	\$979.34	\$3,469.68	\$811.46	\$1,119.25	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,513.63	\$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$53,850.72	\$942.39	\$3,338.74	\$780.84	\$1,077.01	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,154.62	\$79,678.77
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$54,906.61	\$960.87	\$3,404.21	\$796.15	\$1,098.13	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,334.12	\$81,034.54
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	\$0.00	\$50,287.86	\$880.04	\$3,117.85	\$729.17	\$1,005.76	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,548.94	\$75,104.07
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	\$0.00	\$50,287.86	\$880.04	\$3,117.85	\$729.17	\$1,005.76	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,548.94	\$75,104.07
Public Works	Truck Driver II	23031031162740	1.0000	Local 701	EH04	7	\$0.00	\$50,287.86	\$880.04	\$3,117.85	\$729.17	\$1,005.76	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,548.94	\$75,104.07
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,865.89	\$837.65	\$2,967.68	\$694.06	\$957.32	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,137.20	\$71,994.25
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,865.89	\$837.65	\$2,967.68	\$694.06	\$957.32	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,137.20	\$71,994.25
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,865.89	\$837.65	\$2,967.68	\$694.06	\$957.32	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,137.20	\$71,994.25
Public Works	Bridgeman I	23031031162780	1.0000	Local 701	EH03	7	\$0.00	\$47,865.89	\$837.65	\$2,967.68	\$694.06	\$957.32	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,137.20	\$71,994.25
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$52,794.82	\$923.91	\$3,273.28	\$765.52	\$1,055.90	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,975.12	\$78,323.00
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$53,850.72	\$942.39	\$3,338.74	\$780.84	\$1,077.01	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,154.62	\$79,678.77
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$52,794.82	\$923.91	\$3,273.28	\$765.52	\$1,055.90	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,975.12	\$78,323.00
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$52,794.82	\$923.91	\$3,273.28	\$765.52	\$1,055.90	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,975.12	\$78,323.00
Public Works	Lubeman	23031031162840	1.0000	Local 701	EH03	7	\$0.00	\$47,865.89	\$837.65	\$2,967.68	\$694.06	\$957.32	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,137.20	\$71,994.25
Public Works	Sign Person III	23031031162880	1.0000	Local 701	EH05	7	\$0.00	\$55,962.51	\$979.34	\$3,469.68	\$811.46	\$1,119.25	\$34.45	\$10,500.00	\$0.00	\$0.00	\$9,513.63	\$82,390.31
Public Works	Sign Person II	23031031162885	1.0000	Local 701	EH04	7	\$0.00	\$50,287.86	\$880.04	\$3,117.85	\$729.17	\$1,005.76	\$34.45	\$10,500.00	\$0.00	\$0.00	\$8,548.94	\$75,104.07
Public Works	Engineering Aide II	23031031162940	1.0000	Local 121	LH16	3	\$0.00	\$37,871.85	\$662.76	\$2,348.05	\$549.14	\$757.44	\$34.45	\$10,500.00	\$20.88	\$20.40	\$6,438.21	\$59,203.19
Public Works	Roadside Vegetation Manager	23031031163205	0.5000	Non-Union	UF22	7	\$240.00	\$26,152.56	\$457.67	\$1,621.46	\$379.21	\$523.05	\$17.23	\$5,250.00	\$10.44	\$10.20	\$4,445.94	\$38,867.75
Public Works	Retirement Payout	23031031163895						\$125,000.00	\$2,187.50	\$7,750.00	\$1,812.50	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,250.00
Public Works	Overtime	23031031163900						\$200,000.00	\$3,500.00	\$12,400.00	\$2,900.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222,800.00
Public Works	Exception Pay	23031031163905						\$70,000.00	\$1,225.00	\$4,340.00	\$1,015.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,900.00	\$89,881.00
Public Works	Temporary Help	23031031163920						\$150,000.00	\$2,625.00	\$9,300.00	\$2,175.00	\$3,000.00	\$120.58	\$36,750.00	\$73.08	\$71.40	\$25,500.00	\$229,615.06
Public Works	Vehicle Allowance							\$682.00	\$11.94	\$42.28	\$9.89	\$13.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$759.75
			\$46.98					\$2,160.00	\$3,059,404.29	\$53,539.58	\$189,683.07	\$44,361.36	\$61,188.09					

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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: 230 - Road Department							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	5,764,504.66	5,631,223.29	265,000.00	265,000.00	0.00	0%
33155	Funds - Federal STP	0.00	991,652.00	500,000.00	550,000.00	50,000.00	10%
33190	Leases - Mineral	1,427.24	1,639.60	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,116.54	42.45	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,428,996.17	4,464,250.61	4,545,000.00	4,545,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$10,196,044.61	\$11,088,807.95	\$5,312,000.00	\$5,362,000.00	\$50,000.00	1%
CS - Charges for Service							
33121	Reimb - Title III Administrative	7,258.97	2,578.98	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	20,648.03	20,828.90	12,000.00	12,000.00	0.00	0%
36140	Receipts - Bond	6,797.01	200.00	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	209,638.84	330,421.39	125,000.00	125,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$249,342.85	\$359,029.27	\$146,000.00	\$146,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	204,665.21	284,296.74	616,000.00	616,000.00	0.00	0%
Account Classification Total: IN - Interest		\$204,665.21	\$284,296.74	\$616,000.00	\$616,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	1,344.49	4,707.62	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$1,344.49	\$4,707.62	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
39010	Trans - Fund Closures	0.00	205,359.90	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	1,124,632.08	0.00	0.00	0.00	N/A
39037	Trans - Road Reserve	65,882,357.17	0.00	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	400,000.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$65,884,357.17	\$1,731,991.98	\$402,000.00	\$402,000.00	\$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
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	167,173.72	259,231.60	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$167,173.72	\$259,231.60	\$10,000.00	\$10,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	37,569,331.87	104,742,447.07	96,582,309.00	89,670,375.00	(6,911,934.00)	-7%
Account Classification Total: FB - Fund Balances		\$37,569,331.87	\$104,742,447.07	\$96,582,309.00	\$89,670,375.00	(\$6,911,934.00)	-7%
Revenues Total		\$114,272,259.92	\$118,470,512.23	\$103,069,309.00	\$96,207,375.00	(\$6,861,934.00)	-7%

Expenditures

PS - Personnel Services

61381	Road Construction Inspector I	61,930.32	62,471.20	62,379.00	63,003.00	624.00	1%
61382	Road Construction Inspector II	0.00	0.00	45,832.00	46,290.00	458.00	1%
61383	Address/Permit Coordinator	46,750.32	46,571.21	46,750.00	47,218.00	468.00	1%
61385	Public Works Manager	60,818.34	59,989.19	63,376.00	66,187.00	2,811.00	4%
61410	County Engineer	0.00	0.00	58,234.00	58,818.00	584.00	1%
61495	Office Technician	32,820.62	35,402.71	32,820.00	26,421.00	(6,399.00)	-19%
61555	Accounting Specialist	32,371.38	33,541.12	35,018.00	36,795.00	1,777.00	5%
61675	Office Specialist	0.00	0.00	29,295.00	28,301.00	(994.00)	-3%
62160	Utility Worker II	307,681.29	264,358.26	223,820.00	218,212.00	(5,608.00)	-3%
62600	Public Works Director	89,354.00	93,005.25	94,596.00	95,542.00	946.00	1%
62605	Environmental Resource Spec	65,532.00	65,532.00	65,532.00	66,187.00	655.00	1%
62610	Asst Public Works Director	99,204.14	38,681.48	42,000.00	42,420.00	420.00	1%
62620	Road Superintendent	72,936.48	102,009.09	72,937.00	69,496.00	(3,441.00)	-5%
62625	Asst Road Superintendent	59,120.00	61,772.00	64,558.00	66,187.00	1,629.00	3%
62630	Chief of Party	55,204.07	54,992.59	55,203.00	55,755.00	552.00	1%
62660	Foremen	181,044.22	171,708.84	191,061.00	180,758.00	(10,303.00)	-5%
62695	Equipment Procurement Spec	54,056.25	51,859.08	0.00	0.00	0.00	N/A
62700	Engineer I	59,903.68	59,446.40	59,675.00	60,272.00	597.00	1%
62710	Engineer II	76,890.57	76,595.98	76,889.00	77,658.00	769.00	1%
62720	Heavy Equipment Operator	370,731.25	361,712.75	324,777.00	330,496.00	5,719.00	2%
62730	Light Equipment Operator	100,942.02	99,833.10	98,834.00	100,576.00	1,742.00	2%
62740	Truckdriver II	149,116.83	142,349.96	151,215.00	100,576.00	(50,639.00)	-33%
62750	Truckdriver I	140,579.91	134,740.60	141,112.00	143,598.00	2,486.00	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
62780	Bridgeman I	50,319.53	50,604.13	47,037.00	47,866.00	829.00	2%
62830	Mechanic	252,347.47	254,134.00	259,919.00	265,030.00	5,111.00	2%
62840	Lubeman	46,950.30	47,256.44	47,037.00	47,866.00	829.00	2%
62880	Sign Person III	53,349.37	53,840.82	54,994.00	55,963.00	969.00	2%
62885	Sign Person II	50,836.79	51,105.88	49,417.00	50,288.00	871.00	2%
62940	Engineering Aide II	15,453.73	34,533.20	36,049.00	37,872.00	1,823.00	5%
63205	Weed Control Supervisor	25,656.00	27,395.40	25,656.00	25,913.00	257.00	1%
63895	Retirement Payout	0.00	0.00	125,000.00	125,000.00	0.00	0%
63900	Overtime	101,879.29	94,555.11	200,000.00	200,000.00	0.00	0%
63905	Exception Pay	0.00	0.00	70,000.00	70,000.00	0.00	0%
63920	Temporary Help	54,400.90	57,940.45	150,000.00	150,000.00	0.00	0%
63930	FICA	217,085.01	190,728.95	237,446.00	234,044.00	(3,402.00)	-1%
63940	Workmans Compensation Tax	1,323.02	1,316.54	1,653.00	1,739.00	86.00	5%
63941	Workmans Compensation	53,778.87	88,971.08	71,389.00	61,188.00	(10,201.00)	-14%
63950	Medical Insurance	381,597.86	407,794.55	450,150.00	525,000.00	74,850.00	17%
63951	Life Insurance	472.04	408.71	575.00	545.00	(30.00)	-5%
63952	Short Term Disability	337.87	334.90	380.00	469.00	89.00	23%
63960	Retirement - General	255,771.07	264,998.71	413,789.00	457,521.00	43,732.00	11%
63980	Unemployment Compensation	65,301.73	61,889.64	71,389.00	53,540.00	(17,849.00)	-25%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,160.00	2,160.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$3,746,008.54	\$3,706,541.32	\$4,349,953.00	\$4,392,770.00	\$42,817.00	1%

MS - Material and Services

44010	Mgmt Travel & Training	2,071.61	843.38	3,000.00	2,000.00	(1,000.00)	-33%
44030	Supv Travel & Training	2,938.68	436.40	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	3,380.73	5,220.05	5,000.00	5,000.00	0.00	0%
44080	Office Machine Repairs	3,433.00	882.92	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	10,726.22	7,405.86	12,000.00	10,000.00	(2,000.00)	-17%
44110	Supplies - Other	42,378.16	51,044.13	45,000.00	47,000.00	2,000.00	4%
44113	Office Equipment	0.00	11,552.29	0.00	1,000.00	1,000.00	N/A
44126	Maintenance Materials	275.00	0.00	70,000.00	10,000.00	(60,000.00)	-86%
44135	Tools	11,889.10	14,861.92	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	28,069.93	26,541.31	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	76,075.96	72,071.25	200,000.00	150,000.00	(50,000.00)	-25%
44251	Vehicle Fuel - Diesel	297,773.95	339,949.18	500,000.00	400,000.00	(100,000.00)	-20%
44260	Vehicle Maintenance & Repair	6,056.79	17,052.53	20,000.00	20,000.00	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
44264	Security/Alarms	900.00	1,200.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	15,289.97	15,454.98	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	16,413.96	75,390.44	35,000.00	25,000.00	(10,000.00)	-29%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44290	Uniform Maintenance & Repair	4,314.57	4,366.46	6,000.00	5,000.00	(1,000.00)	-17%
44300	Equip Maintenance & Repair	45,377.82	55,482.07	40,000.00	40,000.00	0.00	0%
44320	Grounds Maintenance & Repair	550.00	3,652.86	12,000.00	11,000.00	(1,000.00)	-8%
44340	Contract Maintenance	2,957.67	2,618.68	7,000.00	6,000.00	(1,000.00)	-14%
44530	Janitorial Services	10,376.30	10,200.00	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	864.00	774.00	2,000.00	1,000.00	(1,000.00)	-50%
44600	Utilities - Gas	22,306.35	25,863.16	20,000.00	25,000.00	5,000.00	25%
44610	Utilities - Water / Sewer	19,540.07	12,350.64	25,000.00	20,000.00	(5,000.00)	-20%
44620	Utilities - Electricity	78,170.80	72,725.32	82,000.00	80,000.00	(2,000.00)	-2%
44621	Utilites - Traffic Signals	9,989.53	9,151.11	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	18,544.24	12,925.64	20,000.00	15,000.00	(5,000.00)	-25%
44640	Telephone	13,679.14	15,959.99	17,000.00	17,000.00	0.00	0%
44670	Equipment	8,926.88	8,989.25	10,000.00	5,000.00	(5,000.00)	-50%
44700	Postage	1,635.20	1,395.70	2,000.00	2,000.00	0.00	0%
44720	Legal Notice Publish	1,791.87	2,484.45	2,500.00	2,500.00	0.00	0%
44850	Weed Control Chemicals	42,095.12	35,274.60	50,000.00	45,000.00	(5,000.00)	-10%
44910	Forest Patrol Assessment	0.00	261.48	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	11,210.00	26,797.83	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	2,500.00	5,000.00	250.00	(4,750.00)	-95%
45020	Contract Services	237,977.30	193,491.06	620,000.00	555,000.00	(65,000.00)	-10%
45560	Weed Control Services	78,721.28	75,517.26	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	139,949.68	133,036.09	200,000.00	160,000.00	(40,000.00)	-20%
45880	Computer Software	4,372.94	11,890.38	9,000.00	7,000.00	(2,000.00)	-22%
46000	Tires	64,825.40	43,208.64	100,000.00	75,000.00	(25,000.00)	-25%
46030	Asphalt	264,683.16	122,544.79	300,000.00	175,000.00	(125,000.00)	-42%
46031	Chip Oil	1,546,323.88	1,390,651.47	2,000,000.00	2,000,000.00	0.00	0%
46040	Bridge Materials	7,981.35	591.78	10,000.00	12,000.00	2,000.00	20%
46050	Signs	39,530.04	37,907.61	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	1,589.13	2,079.65	5,000.00	4,000.00	(1,000.00)	-20%
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
46080	Rock Purchase	400,827.98	175,162.90	500,000.00	1,000,000.00	500,000.00	100%
46090	Striping Paint	313,175.62	274,516.67	350,000.00	350,000.00	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
46100	Culvert	21,897.62	301.81	40,000.00	40,000.00	0.00	0%
46110	Guardrails	0.00	2,292.90	5,000.00	3,000.00	(2,000.00)	-40%
46701	Insurance - Pollution Liability	0.00	65,630.48	55,000.00	75,000.00	20,000.00	36%
47010	Special Projects	0.00	3,700,000.00	450,000.00	0.00	(450,000.00)	-100%
99400	To Malin	25,232.00	18,206.47	0.00	0.00	0.00	N/A
99410	To Merrill	29,008.00	20,931.45	0.00	0.00	0.00	N/A
99420	To Bonanza	25,149.00	18,146.58	0.00	0.00	0.00	N/A
99430	To Chiloquin	36,727.00	26,501.20	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	85,645.00	84,109.00	84,254.00	145.00	0%
99760	Insurance/Liability	130,932.00	139,507.00	157,496.00	157,767.00	271.00	0%
99765	Insurance/Workmans Compensation	143,524.13	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	375,430.00	288,824.00	(86,606.00)	-23%
99780	Facility Services	52,889.00	53,680.00	54,108.00	58,337.00	4,229.00	8%
99781	Steering Committee Hardware Charge	9,900.00	11,250.00	10,500.00	10,846.00	346.00	3%
99782	Steering Committee User Charge	4,725.00	4,725.00	7,520.00	9,513.00	1,993.00	27%
Account Classification Total: MS - Material and Services		\$4,655,050.13	\$7,811,202.07	\$6,805,163.00	\$6,290,291.00	(\$514,872.00)	-8%
CO - Capital Outlay							
88000	Vehicles Other	60,279.00	48,022.00	0.00	25,000.00	25,000.00	N/A
88070	Office Equipment	0.00	0.00	5,000.00	30,000.00	25,000.00	500%
88140	Grounds Improvement	0.00	0.00	20,000.00	20,000.00	0.00	0%
88170	Facilities Improvement	11,390.00	0.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	41,465.00	0.00	100,000.00	100,000.00	0.00	0%
88250	Railroad Crossing&Traffic Signal	22,038.46	8,243.75	20,000.00	20,000.00	0.00	0%
88350	Right of Way & Bike Ways Const	0.00	203,922.45	239,000.00	79,000.00	(160,000.00)	-67%
88360	Equipment	0.00	0.00	605,000.00	390,250.00	(214,750.00)	-35%
88890	Bridge Construction	0.00	1,417,757.65	3,000,000.00	3,000,000.00	0.00	0%
88891	Road Dept Building	0.00	157,459.98	0.00	0.00	0.00	N/A
88892	Altamont Project	0.00	1,134,668.33	1,500,000.00	2,000,000.00	500,000.00	33%
88900	Heavy Equipment	500.00	1,053,112.58	0.00	0.00	0.00	N/A
88939	RD - New Projects	0.00	0.00	600,000.00	600,000.00	0.00	0%
88970	Survey Equipment	6,439.72	0.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		\$142,112.18	\$4,023,186.74	\$6,119,000.00	\$6,294,250.00	\$175,250.00	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
Fund: 230 - Road Department							
Revenues							
Department: 310 - Road							
Sub Department: 311 - Road Operating							
IG - Intergovernmental							
33150	Receipts - Federal Forest	5,764,504.66	5,631,223.29	265,000.00	265,000.00	0.00	0%
33155	Funds - Federal STP	0.00	991,652.00	500,000.00	550,000.00	50,000.00	10%
33190	Leases - Mineral	1,427.24	1,639.60	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,116.54	42.45	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,428,996.17	4,419,608.10	4,500,000.00	4,500,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$10,196,044.61	\$11,044,165.44	\$5,267,000.00	\$5,317,000.00	\$50,000.00	1%
CS - Charges for Service							
33121	Reimb - Title III Administrative	7,258.97	2,578.98	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	20,648.03	20,828.90	12,000.00	12,000.00	0.00	0%
36140	Receipts - Bond	6,797.01	200.00	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	209,638.84	330,421.39	125,000.00	125,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$249,342.85	\$359,029.27	\$146,000.00	\$146,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	204,665.21	103,186.28	300,000.00	300,000.00	0.00	0%
Account Classification Total: IN - Interest		\$204,665.21	\$103,186.28	\$300,000.00	\$300,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	1,344.49	4,707.62	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$1,344.49	\$4,707.62	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	167,173.72	259,231.60	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$167,173.72	\$259,231.60	\$10,000.00	\$10,000.00	\$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
FB - Fund Balances							
31001	Beginning Fund Balance	37,569,331.87	38,860,089.90	38,000,000.00	38,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$37,569,331.87	\$38,860,089.90	\$38,000,000.00	\$38,000,000.00	\$0.00	0%
Sub Department Total: 311 - Road Operating		\$48,389,902.75	\$50,632,410.11	\$43,726,000.00	\$43,776,000.00	\$50,000.00	0%

Expenditures

Department: 310 - Road

Sub Department: 311 - Road Operating

PS - Personnel Services

61381	Road Construction Inspector I	61,930.32	62,471.20	62,379.00	63,003.00	624.00	1%
61382	Road Construction Inspector II	0.00	0.00	45,832.00	46,290.00	458.00	1%
61383	Address/Permit Coordinator	46,750.32	46,571.21	46,750.00	47,218.00	468.00	1%
61385	Public Works Manager	60,818.34	59,989.19	63,376.00	66,187.00	2,811.00	4%
61410	County Engineer	0.00	0.00	58,234.00	58,818.00	584.00	1%
61495	Office Technician	32,820.62	35,402.71	32,820.00	26,421.00	(6,399.00)	-19%
61555	Accounting Specialist	32,371.38	33,541.12	35,018.00	36,795.00	1,777.00	5%
61675	Office Specialist	0.00	0.00	29,295.00	28,301.00	(994.00)	-3%
62160	Utility Worker II	307,681.29	264,358.26	223,820.00	218,212.00	(5,608.00)	-3%
62600	Public Works Director	89,354.00	93,005.25	94,596.00	95,542.00	946.00	1%
62605	Environmental Resource Spec	65,532.00	65,532.00	65,532.00	66,187.00	655.00	1%
62610	Asst Public Works Director	99,204.14	38,681.48	42,000.00	42,420.00	420.00	1%
62620	Road Superintendent	72,936.48	102,009.09	72,937.00	69,496.00	(3,441.00)	-5%
62625	Asst Road Superintendent	59,120.00	61,772.00	64,558.00	66,187.00	1,629.00	3%
62630	Chief of Party	55,204.07	54,992.59	55,203.00	55,755.00	552.00	1%
62660	Foremen	181,044.22	171,708.84	191,061.00	180,758.00	(10,303.00)	-5%
62695	Equipment Procurement Spec	54,056.25	51,859.08	0.00	0.00	0.00	N/A
62700	Engineer I	59,903.68	59,446.40	59,675.00	60,272.00	597.00	1%
62710	Engineer II	76,890.57	76,595.98	76,889.00	77,658.00	769.00	1%
62720	Heavy Equipment Operator	370,731.25	361,712.75	324,777.00	330,496.00	5,719.00	2%
62730	Light Equipment Operator	100,942.02	99,833.10	98,834.00	100,576.00	1,742.00	2%
62740	Truckdriver II	149,116.83	142,349.96	151,215.00	100,576.00	(50,639.00)	-33%
62750	Truckdriver I	140,579.91	134,740.60	141,112.00	143,598.00	2,486.00	2%
62780	Bridgeman I	50,319.53	50,604.13	47,037.00	47,866.00	829.00	2%
62830	Mechanic	252,347.47	254,134.00	259,919.00	265,030.00	5,111.00	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
62840	Lubeman	46,950.30	47,256.44	47,037.00	47,866.00	829.00	2%
62880	Sign Person III	53,349.37	53,840.82	54,994.00	55,963.00	969.00	2%
62885	Sign Person II	50,836.79	51,105.88	49,417.00	50,288.00	871.00	2%
62940	Engineering Aide II	15,453.73	34,533.20	36,049.00	37,872.00	1,823.00	5%
63205	Weed Control Supervisor	25,656.00	27,395.40	25,656.00	25,913.00	257.00	1%
63895	Retirement Payout	0.00	0.00	125,000.00	125,000.00	0.00	0%
63900	Overtime	101,879.29	94,555.11	200,000.00	200,000.00	0.00	0%
63905	Exception Pay	0.00	0.00	70,000.00	70,000.00	0.00	0%
63920	Temporary Help	54,400.90	57,940.45	150,000.00	150,000.00	0.00	0%
63930	FICA	217,085.01	190,728.95	237,446.00	234,044.00	(3,402.00)	-1%
63940	Workmans Compensation Tax	1,323.02	1,316.54	1,653.00	1,739.00	86.00	5%
63941	Workmans Compensation	53,778.87	88,971.08	71,389.00	61,188.00	(10,201.00)	-14%
63950	Medical Insurance	381,597.86	407,794.55	450,150.00	525,000.00	74,850.00	17%
63951	Life Insurance	472.04	408.71	575.00	545.00	(30.00)	-5%
63952	Short Term Disability	337.87	334.90	380.00	469.00	89.00	23%
63960	Retirement - General	255,771.07	264,998.71	413,789.00	457,521.00	43,732.00	11%
63980	Unemployment Compensation	65,301.73	61,889.64	71,389.00	53,540.00	(17,849.00)	-25%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,160.00	2,160.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$3,746,008.54	\$3,706,541.32	\$4,349,953.00	\$4,392,770.00	\$42,817.00	1%

MS - Material and Services

44010	Mgmt Travel & Training	2,071.61	843.38	3,000.00	2,000.00	(1,000.00)	-33%
44030	Supv Travel & Training	2,938.68	436.40	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	3,380.73	5,220.05	5,000.00	5,000.00	0.00	0%
44080	Office Machine Repairs	3,433.00	882.92	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	10,726.22	7,405.86	12,000.00	10,000.00	(2,000.00)	-17%
44110	Supplies - Other	42,378.16	51,044.13	45,000.00	47,000.00	2,000.00	4%
44113	Office Equipment	0.00	11,552.29	0.00	1,000.00	1,000.00	N/A
44126	Maintenance Materials	275.00	0.00	70,000.00	10,000.00	(60,000.00)	-86%
44135	Tools	11,889.10	14,861.92	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	28,069.93	26,421.31	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	76,075.96	72,071.25	200,000.00	150,000.00	(50,000.00)	-25%
44251	Vehicle Fuel - Diesel	297,773.95	339,949.18	500,000.00	400,000.00	(100,000.00)	-20%
44260	Vehicle Maintenance & Repair	6,056.79	17,052.53	20,000.00	20,000.00	0.00	0%
44264	Security/Alarms	900.00	1,200.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	15,289.97	15,454.98	25,000.00	25,000.00	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
44280	Radio / TV Maint / Repair	16,413.96	75,390.44	35,000.00	25,000.00	(10,000.00)	-29%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44290	Uniform Maintenance & Repair	4,314.57	4,366.46	6,000.00	5,000.00	(1,000.00)	-17%
44300	Equip Maintenance & Repair	45,377.82	55,482.07	40,000.00	40,000.00	0.00	0%
44320	Grounds Maintenance & Repair	550.00	0.00	5,000.00	4,000.00	(1,000.00)	-20%
44340	Contract Maintenance	2,957.67	2,618.68	7,000.00	6,000.00	(1,000.00)	-14%
44530	Janitorial Services	10,376.30	10,200.00	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	864.00	774.00	2,000.00	1,000.00	(1,000.00)	-50%
44600	Utilities - Gas	22,306.35	25,863.16	20,000.00	25,000.00	5,000.00	25%
44610	Utilities - Water / Sewer	19,540.07	12,350.64	25,000.00	20,000.00	(5,000.00)	-20%
44620	Utilities - Electricity	78,170.80	72,725.32	82,000.00	80,000.00	(2,000.00)	-2%
44621	Utilites - Traffic Signals	9,989.53	9,151.11	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	18,544.24	12,925.64	20,000.00	15,000.00	(5,000.00)	-25%
44640	Telephone	13,679.14	15,959.99	17,000.00	17,000.00	0.00	0%
44670	Equipment	8,926.88	0.00	10,000.00	5,000.00	(5,000.00)	-50%
44700	Postage	1,635.20	1,395.70	2,000.00	2,000.00	0.00	0%
44720	Legal Notice Publish	1,791.87	2,484.45	2,500.00	2,500.00	0.00	0%
44850	Weed Control Chemicals	42,095.12	35,274.60	50,000.00	45,000.00	(5,000.00)	-10%
44910	Forest Patrol Assessment	0.00	261.48	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	11,210.00	26,797.83	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	2,500.00	5,000.00	250.00	(4,750.00)	-95%
45020	Contract Services	237,977.30	193,491.06	620,000.00	555,000.00	(65,000.00)	-10%
45560	Weed Control Services	78,721.28	75,517.26	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	139,949.68	133,036.09	200,000.00	160,000.00	(40,000.00)	-20%
45880	Computer Software	4,372.94	11,890.38	9,000.00	7,000.00	(2,000.00)	-22%
46000	Tires	64,825.40	43,208.64	100,000.00	75,000.00	(25,000.00)	-25%
46030	Asphalt	264,683.16	122,544.79	300,000.00	175,000.00	(125,000.00)	-42%
46031	Chip Oil	1,546,323.88	1,390,651.47	2,000,000.00	2,000,000.00	0.00	0%
46040	Bridge Materials	7,981.35	591.78	10,000.00	12,000.00	2,000.00	20%
46050	Signs	39,530.04	37,907.61	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	1,589.13	2,079.65	5,000.00	4,000.00	(1,000.00)	-20%
46080	Rock Purchase	400,827.98	175,162.90	500,000.00	1,000,000.00	500,000.00	100%
46090	Striping Paint	313,175.62	274,516.67	350,000.00	350,000.00	0.00	0%
46100	Culvert	21,897.62	301.81	40,000.00	40,000.00	0.00	0%
46110	Guardrails	0.00	2,292.90	5,000.00	3,000.00	(2,000.00)	-40%
46701	Insurance - Pollution Liability	0.00	65,630.48	55,000.00	75,000.00	20,000.00	36%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99400	To Malin	25,232.00	18,206.47	0.00	0.00	0.00	N/A
99410	To Merrill	29,008.00	20,931.45	0.00	0.00	0.00	N/A
99420	To Bonanza	25,149.00	18,146.58	0.00	0.00	0.00	N/A
99430	To Chiloquin	36,727.00	26,501.20	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	85,645.00	84,109.00	84,254.00	145.00	0%
99760	Insurance/Liability	130,932.00	139,507.00	157,496.00	157,767.00	271.00	0%
99765	Insurance/Workmans Compensation	143,524.13	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	375,430.00	288,824.00	(86,606.00)	-23%
99780	Facility Services	52,889.00	53,680.00	54,108.00	58,337.00	4,229.00	8%
99781	Steering Committee Hardware Charge	9,900.00	11,250.00	10,500.00	10,846.00	346.00	3%
99782	Steering Committee User Charge	4,725.00	4,725.00	7,520.00	9,513.00	1,993.00	27%
Account Classification Total: MS - Material and Services		\$4,655,050.13	\$4,098,439.96	\$6,338,163.00	\$6,273,291.00	(\$64,872.00)	-1%
CO - Capital Outlay							
88000	Vehicles Other	60,279.00	48,022.00	0.00	25,000.00	25,000.00	N/A
88070	Office Equipment	0.00	0.00	5,000.00	30,000.00	25,000.00	500%
88140	Grounds Improvement	0.00	0.00	20,000.00	20,000.00	0.00	0%
88170	Facilities Improvement	11,390.00	0.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	41,465.00	0.00	100,000.00	100,000.00	0.00	0%
88250	Railroad Crossing&Traffic Signal	22,038.46	8,243.75	20,000.00	20,000.00	0.00	0%
88360	Equipment	0.00	0.00	15,000.00	15,000.00	0.00	0%
88900	Heavy Equipment	500.00	1,053,112.58	0.00	0.00	0.00	N/A
88970	Survey Equipment	6,439.72	0.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		\$142,112.18	\$1,109,378.33	\$190,000.00	\$240,000.00	\$50,000.00	26%
IF - Interfund Transfers							
99390	Trans - K-Falls Streets	585,564.00	437,284.74	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	1,078.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$986,642.00	\$837,284.74	\$400,000.00	\$400,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	2,447,884.00	2,469,939.00	22,055.00	1%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$2,447,884.00	\$2,469,939.00	\$22,055.00	1%

**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: 230 - Road Department							
<u>Revenues</u>							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	0.00	44,642.51	45,000.00	45,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$0.00	\$44,642.51	\$45,000.00	\$45,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	354.86	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$354.86	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	205,359.90	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	200,000.00	40,000.00	(160,000.00)	-80%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$200,000.00	\$40,000.00	(\$160,000.00)	-80%
Sub Department Total: 313 - Bicycle Trails		\$0.00	\$250,357.27	\$246,000.00	\$86,000.00	(\$160,000.00)	-65%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
MS - Material and Services							
44320	Grounds Maintenance & Repair	0.00	3,652.86	7,000.00	7,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$0.00	\$3,652.86	\$7,000.00	\$7,000.00	\$0.00	0%
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	203,922.45	239,000.00	79,000.00	(160,000.00)	-67%
Account Classification Total: CO - Capital Outlay		\$0.00	\$203,922.45	\$239,000.00	\$79,000.00	(\$160,000.00)	-67%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	42,781.96	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$42,781.96	\$0.00	\$0.00	\$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: 240 - Bicycle Trail							
<u>Revenues</u>							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	44,737.33	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$44,737.33	\$0.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,118.46	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,118.46	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	189,482.29	205,359.90	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$189,482.29	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 313 - Bicycle Trails		\$235,338.08	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	29,978.18	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$29,978.18	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99170	Trans - Road Fund	0.00	205,359.90	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	205,359.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$205,359.90	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 313 - Bicycle Trails		\$235,338.08	\$205,359.90	\$0.00	\$0.00	\$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: 230 - Road Department							
<u>Revenues</u>							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
IN - Interest							
39150	Investments - Interest On	0.00	180,755.60	300,000.00	300,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$180,755.60	\$300,000.00	\$300,000.00	\$0.00	0%
TI - Interfund Transfers							
39037	Trans - Road Reserve	65,882,357.17	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$65,882,357.17	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	65,882,357.17	57,000,000.00	50,000,000.00	(7,000,000.00)	-12%
Account Classification Total: FB - Fund Balances		\$0.00	\$65,882,357.17	\$57,000,000.00	\$50,000,000.00	(\$7,000,000.00)	-12%
Sub Department Total: 315 - Road Reserves		\$65,882,357.17	\$66,063,112.77	\$57,300,000.00	\$50,300,000.00	(\$7,000,000.00)	-12%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
MS - Material and Services							
44200	Dues / Fees	0.00	120.00	0.00	0.00	0.00	N/A
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
47010	Special Projects	0.00	3,700,000.00	450,000.00	0.00	(450,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$3,700,120.00	\$460,000.00	\$10,000.00	(\$450,000.00)	-98%
CO - Capital Outlay							
88890	Bridge Construction	0.00	1,417,757.65	3,000,000.00	3,000,000.00	0.00	0%
88891	Road Dept Building	0.00	157,459.98	0.00	0.00	0.00	N/A
88892	Altamont Project	0.00	1,134,668.33	1,500,000.00	2,000,000.00	500,000.00	33%
88939	RD - New Projects	0.00	0.00	600,000.00	600,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		\$0.00	\$2,709,885.96	\$5,100,000.00	\$5,600,000.00	\$500,000.00	10%

**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: 421 - Road Reserves							
<u>Revenues</u>							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
IN - Interest							
39150	Investments - Interest On	348,543.31	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$348,543.31	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	263,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$263,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	64,743,360.16	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$64,743,360.16	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 315 - Road Reserves		\$65,355,403.47	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
MS - Material and Services							
46070	Public Road Repair and Maintenance	3,716.12	0.00	0.00	0.00	0.00	N/A
47010	Special Projects	633,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$636,716.12	\$0.00	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88890	Bridge Construction	601,270.80	0.00	0.00	0.00	0.00	N/A
88891	Road Dept Building	368,210.72	0.00	0.00	0.00	0.00	N/A
88892	Altamont Project	1,088,146.30	0.00	0.00	0.00	0.00	N/A
88939	RD - New Projects	13,918.97	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$2,071,546.79	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99169	Trans - Road Reserve	62,647,140.56	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$62,647,140.56	\$0.00	\$0.00	\$0.00	\$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: 230 - Road Department							
<u>Revenues</u>							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	1,124,632.08	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	400,000.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$1,524,632.08	\$400,000.00	\$400,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	1,382,309.00	1,630,375.00	248,066.00	18%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$1,382,309.00	\$1,630,375.00	\$248,066.00	18%
Department Total: 580 - Equipment		\$0.00	\$1,524,632.08	\$1,797,309.00	\$2,045,375.00	\$248,066.00	14%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44670	Equipment	0.00	8,989.25	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$8,989.25	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	590,000.00	375,250.00	(214,750.00)	-36%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$590,000.00	\$375,250.00	(\$214,750.00)	-36%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,207,309.00	0.00	(1,207,309.00)	-100%
99980	Reserve Future Expenditures	0.00	0.00	0.00	1,670,125.00	1,670,125.00	N/A
99981	Unappropriated Fund Balance	0.00	1,515,642.83	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$1,515,642.83	\$1,207,309.00	\$1,670,125.00	\$462,816.00	38%
Department Total: 580 - Equipment		\$0.00	\$1,524,632.08	\$1,797,309.00	\$2,045,375.00	\$248,066.00	14%

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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: 530 - Weed							
<u>Revenues</u>							
CS - Charges for Service							
34170	Contract Weed Spray	218,599.92	199,038.91	190,000.00	200,000.00	10,000.00	5%
Account Classification Total: CS - Charges for Service		\$218,599.92	\$199,038.91	\$190,000.00	\$200,000.00	\$10,000.00	5%
FF - Fines and Forfeitures							
35100	Fines	720.00	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$720.00	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,214.47	609.25	1,000.00	800.00	(200.00)	-20%
Account Classification Total: IN - Interest		\$1,214.47	\$609.25	\$1,000.00	\$800.00	(\$200.00)	-20%
MI - Miscellaneous							
36100	Miscellaneous	19,018.36	822.12	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$19,018.36	\$822.12	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	13,000.00	13,000.00	13,000.00	8,000.00	(5,000.00)	-38%
Account Classification Total: TI - Interfund Transfers		\$13,000.00	\$13,000.00	\$13,000.00	\$8,000.00	(\$5,000.00)	-38%
FB - Fund Balances							
31001	Beginning Fund Balance	221,947.58	243,970.74	204,000.00	203,350.00	(650.00)	0%
Account Classification Total: FB - Fund Balances		\$221,947.58	\$243,970.74	\$204,000.00	\$203,350.00	(\$650.00)	0%
Revenues Total		\$474,500.33	\$458,161.02	\$408,000.00	\$412,150.00	\$4,150.00	1%
<u>Expenditures</u>							
PS - Personnel Services							
63205	Weed Control Supervisor	25,656.00	25,656.00	25,656.00	25,913.00	257.00	1%
63210	Chemical Applicator	49,642.30	46,110.89	51,950.00	52,621.00	671.00	1%
63900	Overtime	988.95	3,564.14	6,000.00	6,060.00	60.00	1%
63920	Temporary Help	29,970.20	23,941.10	40,000.00	36,790.00	(3,210.00)	-8%
63930	FICA	7,977.27	7,355.19	9,475.00	9,304.00	(171.00)	-2%
63940	Workmans Compensation Tax	86.71	84.81	69.00	121.00	52.00	75%

**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	1,548.50	3,442.85	2,849.00	2,432.00	(417.00)	-15%
63950	Medical Insurance	10,680.14	12,489.86	18,600.00	36,750.00	18,150.00	98%
63951	Life Insurance	40.51	38.39	42.00	73.00	31.00	74%
63952	Short Term Disability	39.10	37.40	41.00	71.00	30.00	73%
63960	Retirement - General	7,304.44	7,920.78	12,456.00	19,646.00	7,190.00	58%
63980	Unemployment Compensation	1,878.20	2,288.72	2,849.00	2,128.00	(721.00)	-25%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$136,052.32	\$133,170.13	\$170,227.00	\$192,149.00	\$21,922.00	13%

MS - Material and Services

44010	Mgmt Travel & Training	108.00	0.00	500.00	500.00	0.00	0%
44040	Staff Travel & Training	990.73	1,162.05	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	354.65	18.21	400.00	400.00	0.00	0%
44110	Supplies - Other	634.98	138.16	2,800.00	2,000.00	(800.00)	-29%
44200	Dues / Fees	372.50	480.00	600.00	600.00	0.00	0%
44250	Vehicle Fuel	11,955.84	12,014.98	16,000.00	16,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	3,417.71	3,405.39	7,500.00	7,500.00	0.00	0%
44300	Equip Maintenance & Repair	1,467.25	2,102.79	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	8.14	6.00	100.00	50.00	(50.00)	-50%
44635	Biological Control	0.00	0.00	400.00	200.00	(200.00)	-50%
44640	Telephone	222.61	240.74	500.00	500.00	0.00	0%
44670	Equipment	769.55	1,373.91	7,500.00	2,500.00	(5,000.00)	-67%
44700	Postage	23.07	0.66	200.00	100.00	(100.00)	-50%
44710	Publications / Periodicals	19,000.00	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	738.34	865.74	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	13,393.40	9,679.38	15,000.00	15,000.00	0.00	0%
45020	Contract Services	0.00	5,000.00	2,000.00	1,650.00	(350.00)	-18%
46701	Insurance - Pollution Liability	0.00	7,550.00	0.00	17,600.00	17,600.00	N/A
99755	Risk Management	0.00	1,603.00	1,680.00	1,486.00	(194.00)	-12%
99760	Insurance/Liability	1,949.00	2,611.00	3,146.00	2,783.00	(363.00)	-12%
99765	Insurance/Workmans Compensation	5,882.50	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Facility Services	990.00	1,005.00	1,013.00	1,093.00	80.00	8%
99782	Steering Committee User Charge	105.00	105.00	105.00	0.00	(105.00)	-100%
Account Classification Total: MS - Material and Services		\$79,477.27	\$66,456.01	\$84,538.00	\$95,056.00	\$10,518.00	12%

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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: 530 - Weed							
<u>Revenues</u>							
Department: 594 - Weed Control							
CS - Charges for Service							
34170	Contract Weed Spray	218,599.92	199,038.91	190,000.00	200,000.00	10,000.00	5%
Account Classification Total: CS - Charges for Service		\$218,599.92	\$199,038.91	\$190,000.00	\$200,000.00	\$10,000.00	5%
FF - Fines and Forfeitures							
35100	Fines	720.00	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$720.00	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	849.55	609.25	1,000.00	800.00	(200.00)	-20%
Account Classification Total: IN - Interest		\$849.55	\$609.25	\$1,000.00	\$800.00	(\$200.00)	-20%
MI - Miscellaneous							
36100	Miscellaneous	19,018.36	822.12	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$19,018.36	\$822.12	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	160,642.64	169,300.88	125,000.00	116,350.00	(8,650.00)	-7%
Account Classification Total: FB - Fund Balances		\$160,642.64	\$169,300.88	\$125,000.00	\$116,350.00	(\$8,650.00)	-7%
Department Total: 594 - Weed Control		\$399,830.47	\$370,491.16	\$316,000.00	\$317,150.00	\$1,150.00	0%
<u>Expenditures</u>							
Department: 594 - Weed Control							
PS - Personnel Services							
63205	Weed Control Supervisor	25,656.00	25,656.00	25,656.00	25,913.00	257.00	1%
63210	Chemical Applicator	49,642.30	46,110.89	51,950.00	52,621.00	671.00	1%
63900	Overtime	988.95	3,564.14	6,000.00	6,060.00	60.00	1%
63920	Temporary Help	29,970.20	23,941.10	40,000.00	36,790.00	(3,210.00)	-8%
63930	FICA	7,977.27	7,355.19	9,475.00	9,304.00	(171.00)	-2%
63940	Workmans Compensation Tax	86.71	84.81	69.00	121.00	52.00	75%
63941	Workmans Compensation	1,548.50	3,442.85	2,849.00	2,432.00	(417.00)	-15%
63950	Medical Insurance	10,680.14	12,489.86	18,600.00	36,750.00	18,150.00	98%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63951	Life Insurance	40.51	38.39	42.00	73.00	31.00	74%
63952	Short Term Disability	39.10	37.40	41.00	71.00	30.00	73%
63960	Retirement - General	7,304.44	7,920.78	12,456.00	19,646.00	7,190.00	58%
63980	Unemployment Compensation	1,878.20	2,288.72	2,849.00	2,128.00	(721.00)	-25%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$136,052.32	\$133,170.13	\$170,227.00	\$192,149.00	\$21,922.00	13%

MS - Material and Services

44010	Mgmt Travel & Training	108.00	0.00	500.00	500.00	0.00	0%
44040	Staff Travel & Training	990.73	1,162.05	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	354.65	18.21	400.00	400.00	0.00	0%
44110	Supplies - Other	634.98	138.16	2,800.00	2,000.00	(800.00)	-29%
44200	Dues / Fees	372.50	480.00	600.00	600.00	0.00	0%
44250	Vehicle Fuel	11,955.84	12,014.98	16,000.00	16,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	3,417.71	3,405.39	7,500.00	7,500.00	0.00	0%
44300	Equip Maintenance & Repair	1,467.25	2,102.79	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	8.14	6.00	100.00	50.00	(50.00)	-50%
44635	Biological Control	0.00	0.00	400.00	200.00	(200.00)	-50%
44640	Telephone	222.61	240.74	500.00	500.00	0.00	0%
44670	Equipment	769.55	1,373.91	2,500.00	2,500.00	0.00	0%
44700	Postage	23.07	0.66	200.00	100.00	(100.00)	-50%
44710	Publications / Periodicals	19,000.00	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	738.34	865.74	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	13,393.40	9,679.38	15,000.00	15,000.00	0.00	0%
45020	Contract Services	0.00	5,000.00	2,000.00	1,650.00	(350.00)	-18%
46701	Insurance - Pollution Liability	0.00	7,550.00	0.00	17,600.00	17,600.00	N/A
99755	Risk Management	0.00	1,603.00	1,680.00	1,486.00	(194.00)	-12%
99760	Insurance/Liability	1,949.00	2,611.00	3,146.00	2,783.00	(363.00)	-12%
99765	Insurance/Workmans Compensation	5,882.50	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Facility Services	990.00	1,005.00	1,013.00	1,093.00	80.00	8%
99782	Steering Committee User Charge	105.00	105.00	105.00	0.00	(105.00)	-100%
Account Classification Total: MS - Material and Services		\$79,477.27	\$66,456.01	\$79,538.00	\$95,056.00	\$15,518.00	20%

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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: 530 - Weed							
<u>Revenues</u>							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	364.92	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$364.92	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	13,000.00	13,000.00	13,000.00	8,000.00	(5,000.00)	-38%
Account Classification Total: TI - Interfund Transfers		\$13,000.00	\$13,000.00	\$13,000.00	\$8,000.00	(\$5,000.00)	-38%
FB - Fund Balances							
31001	Beginning Fund Balance	61,304.94	74,669.86	79,000.00	87,000.00	8,000.00	10%
Account Classification Total: FB - Fund Balances		\$61,304.94	\$74,669.86	\$79,000.00	\$87,000.00	\$8,000.00	10%
Department Total: 580 - Equipment		\$74,669.86	\$87,669.86	\$92,000.00	\$95,000.00	\$3,000.00	3%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44670	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
CO - Capital Outlay							
88000	Vehicles Other	0.00	7,357.00	0.00	25,000.00	25,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$7,357.00	\$0.00	\$25,000.00	\$25,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	87,000.00	70,000.00	(17,000.00)	-20%
99981	Unappropriated Fund Balance	74,669.86	80,312.86	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$74,669.86	\$80,312.86	\$87,000.00	\$70,000.00	(\$17,000.00)	-20%
Department Total: 580 - Equipment		\$74,669.86	\$87,669.86	\$92,000.00	\$95,000.00	\$3,000.00	3%

