

Klamath County, Oregon
2014-2015 Budget Financial Presentation
100 General Fund

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	9,368,281	9,703,290	10,675,994	8,420,793
Materials and Services	4,082,436	4,122,630	4,488,830	4,816,067
Capital Outlay	77,509	7,208	-	15,000
Debt Service	205,423	-	-	-
Subtotal Current Expenditures	13,733,649	13,833,128	15,164,824	13,251,860
Interfund Transfers	10,920,807	9,189,474	10,547,280	10,283,273
Reserves	-	-	2,756,350	2,100,000
Contingency	-	-	344,132	244,328
Unappropriated Fund Balance	2,014,709	3,675,350	-	-
Subtotal Noncurrent Expenditures	12,935,516	12,864,824	13,647,762	12,627,601
Total Requirements by Budgetary Category	26,669,165	26,697,952	28,812,586	25,879,461

Requirements by Fund				
General Fund (100)	26,669,165	26,697,952	28,812,586	25,879,461
Total Requirements by Fund	26,669,165	26,697,952	28,812,586	25,879,461

Resources by Budgetary Category				
Taxes	8,552,068	8,580,757	8,512,000	8,596,000
Licenses and Permits	919,666	865,688	862,018	775,630
Intergovernmental	4,071,315	3,245,420	2,250,773	1,451,755
Charges for Services	842,066	869,261	1,318,812	1,289,088
Fines and Forfeitures	273,088	271,963	236,708	231,097
Investment Earnings	10,695	10,875	6,500	7,500
Interfund Transfers	10,452,525	10,767,632	11,888,978	10,410,391
Sale of Capital Assets	11,936	1,950	-	-
Miscellaneous	61,204	69,695	61,447	18,000
Beginning Fund Balance	1,474,602	2,014,709	3,675,350	3,100,000
Total Resources by Budgetary Category	26,669,165	26,697,952	28,812,586	25,879,461

Full-Time Employee Equivalents	133.46	140.09	143.28	120.57
---------------------------------------	--------	--------	--------	--------

Programs	Total Cost	Personnel Services	FTE
Material and Services	574,669	-	-
Treasurer	403,951	35,122	1.25
Assessor	1,027,640	655,877	10.00
Tax Collector	798,704	281,504	3.63
Commissioners	356,358	298,542	3.00
Clerk	757,927	358,049	5.00
Justice Court	185,097	115,757	2.00
District Attorney	1,184,629	949,243	15.50
Sheriff	6,079,619	4,228,330	48.16
Juvenile	1,872,982	1,252,202	27.58
Emergency Management	109,130	39,255	0.70
OSU Extension	207,578	94,772	1.75
OSU Experiment Station	81,306	53,483	1.00
Watermaster	81,540	58,657	1.00
Intrafund Transfers	9,814,003	-	-
Contingency	244,328	-	-
Reserves	2,100,000	-	-
Total Mandates	25,879,461	8,420,793	120.57

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 100 - General Fund							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,782,390.42	7,986,149.37	8,084,000.00	8,096,000.00	12,000.00	0%
31200	Property Taxes - Prior	738,936.18	594,398.12	400,000.00	500,000.00	100,000.00	25%
36441	Sales - Property Distribution	30,345.80	0.00	28,000.00	0.00	(28,000.00)	-100%
Account Classification Total: PT - Property Taxes		\$8,551,672.40	\$8,580,547.49	\$8,512,000.00	\$8,596,000.00	\$84,000.00	1%
OT - Other Taxes							
31400	Tax Offsets	395.22	209.57	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$395.22	\$209.57	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	0.00	285.00	100.00	300.00	200.00	200%
32114	Fees - Manufactured Homes	17,975.00	17,610.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	400.00	1,137.50	1,000.00	1,000.00	0.00	0%
32117	Exempt/Spec Assmt Apps	2,900.00	750.00	1,500.00	1,500.00	0.00	0%
32118	Fees-Personal Property	200.00	425.00	500.00	500.00	0.00	0%
32120	Permits - Gun	70,012.00	96,910.00	65,000.00	70,000.00	5,000.00	8%
32140	Licenses - Marriage	10,625.00	10,485.00	10,500.00	10,500.00	0.00	0%
32168	Fees - Vacation	632.00	120.00	0.00	0.00	0.00	N/A
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
32191	Fees - Recording	168.00	12,244.43	13,120.00	0.00	(13,120.00)	-100%
33320	Licenses - Amusement	26,411.17	15,460.95	6,000.00	6,000.00	0.00	0%
34030	Fees - Sheriff	72,867.70	84,826.10	88,245.00	75,000.00	(13,245.00)	-15%
34040	Fees - Clerk General	315,744.72	339,901.22	344,613.00	330,990.00	(13,623.00)	-4%
34041	Recording Debit Holding	1,819.75	(11,991.75)	0.00	0.00	0.00	N/A
34062	Fees - Disqualification	1,569.18	1,000.00	1,000.00	1,000.00	0.00	0%
34231	Fees - NSF Check	1,672.00	3,126.18	2,340.00	240.00	(2,100.00)	-90%
35030	Foreclosure - Lot Book Search	0.00	5,554.64	12,000.00	0.00	(12,000.00)	-100%
35040	Foreclosure - Proceedings	0.00	17,440.68	37,500.00	0.00	(37,500.00)	-100%
36262	Fees - Surveyor	2,830.50	3,249.50	3,000.00	3,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	393,838.86	267,153.23	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$919,665.88	\$865,687.68	\$862,018.00	\$775,630.00	(\$86,388.00)	-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
IG - Intergovernmental							
33040	City of Klamath Falls	633,000.00	0.00	0.00	0.00	0.00	N/A
33110	PILT	762,249.13	749,526.29	0.00	0.00	0.00	N/A
33120	O&C Land Grant	986,141.47	912,573.63	867,000.00	100,000.00	(767,000.00)	-88%
33130	Fish & Wildlife	12,250.66	11,470.55	40,000.00	12,000.00	(28,000.00)	-70%
33200	A&T Grant	297,235.17	286,474.15	309,435.00	293,414.00	(16,021.00)	-5%
33290	OYA Diversion	84,650.63	70,311.00	68,000.00	65,000.00	(3,000.00)	-4%
33291	OYA Individualized Services	1,085.60	2,390.08	6,516.00	6,000.00	(516.00)	-8%
33310	Child Support IV-D	96,036.00	107,255.00	0.00	0.00	0.00	N/A
33330	Revenues - Liquor	295,850.01	308,734.90	235,000.00	300,000.00	65,000.00	28%
33350	State Board of Forestry	315,012.85	274,653.23	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	88,775.03	90,510.57	80,000.00	80,000.00	0.00	0%
33380	Taxes - Cigarette	74,345.77	65,840.13	70,000.00	65,000.00	(5,000.00)	-7%
33405	Grants	9,433.52	7,623.00	64,178.00	60,000.00	(4,178.00)	-7%
33409	Safe Schools Healthy Start	63,070.00	60,000.00	0.00	0.00	0.00	N/A
33425	Delinquent Prevention Plan	99,739.00	82,845.00	80,000.00	69,000.00	(11,000.00)	-14%
33433	Out of County - Juvenile/ HR	20,140.00	23,560.00	18,000.00	18,000.00	0.00	0%
33438	Reimb - USDA Food	15,967.92	20,282.13	22,000.00	27,000.00	5,000.00	23%
33445	Oregon Emergency Management	36,341.00	67,812.00	60,144.00	54,565.00	(5,579.00)	-9%
33460	SB 1065 Correct & Drug	21,668.53	3,548.19	10,000.00	9,000.00	(1,000.00)	-10%
33660	Grants	14,155.00	2,155.00	4,000.00	0.00	(4,000.00)	-100%
33680	Revenues - Victim Asst HB 2482	66,232.60	47,037.68	46,000.00	46,000.00	0.00	0%
33735	Small Rail Car	9,097.51	6,870.31	10,000.00	8,000.00	(2,000.00)	-20%
33785	Projects - Marijuana Erad	23,463.74	4,333.76	26,500.00	0.00	(26,500.00)	-100%
37700	Grants - Justice Dept	29,742.00	29,767.47	29,000.00	29,776.00	776.00	3%
37701	Dept Justice Juvenile	15,631.81	9,846.34	5,000.00	9,000.00	4,000.00	80%
Account Classification Total: IG - Intergovernmental		\$4,071,314.95	\$3,245,420.41	\$2,250,773.00	\$1,451,755.00	(\$799,018.00)	-35%
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	7,000.00	7,000.00	0.00	0%
32190	Revenues - Radio Maintenance	318.78	80.28	0.00	0.00	0.00	N/A
33000	Reimbursements	0.00	0.00	0.00	6,000.00	6,000.00	N/A
33770	Revenues - Prisoner Transport	6,282.70	567.00	5,000.00	5,000.00	0.00	0%
33911	Reimb - Inmate Housing	12,455.27	9,784.83	5,000.00	5,000.00	0.00	0%
34020	Contracts - Police Service	318,481.58	278,971.46	295,677.00	0.00	(295,677.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
34035	Fees - For Services	63,033.76	43,470.74	59,333.00	359,092.00	299,759.00	505%
34036	Fees - Training	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
34061	Combinations/Segregation	1,265.00	1,905.00	2,200.00	2,200.00	0.00	0%
34070	Fees - Tax Office	25,722.95	29,925.42	0.00	40,000.00	40,000.00	N/A
34080	Fees - Room Tax Admin	10,499.96	15,651.62	14,005.00	0.00	(14,005.00)	-100%
34125	Fees - Sanction	200,880.00	263,667.88	182,997.00	185,000.00	2,003.00	1%
34128	Klamath CC	0.00	0.00	262,504.00	0.00	(262,504.00)	-100%
34171	Contracts	0.00	0.00	322,139.00	437,000.00	114,861.00	36%
34195	Fees - Data Sales	0.00	0.00	30,000.00	30,000.00	0.00	0%
34201	Support Enforcement Specialist	56,029.00	46,057.98	0.00	0.00	0.00	N/A
34205	Discovery	53,140.00	58,765.00	51,737.00	51,000.00	(737.00)	-1%
34220	Room Rental	1,190.00	3,662.50	0.00	0.00	0.00	N/A
34280	Copies/Maps	7,089.21	6,767.53	7,000.00	2,500.00	(4,500.00)	-64%
34281	Copies	478.00	575.00	500.00	500.00	0.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	5,000.00	(5,000.00)	-50%
34475	Telephone Commission	11,750.84	8,161.18	15,000.00	7,500.00	(7,500.00)	-50%
34500	Fees - Lien Docket	9,875.50	9,807.00	10,000.00	10,000.00	0.00	0%
34510	Reimb - Election	3,339.01	34,278.81	2,500.00	35,000.00	32,500.00	1300%
34511	Fees - Filing	0.00	0.00	500.00	100.00	(400.00)	-80%
34512	Election Reports	0.00	0.00	320.00	300.00	(20.00)	-6%
36070	Rent	11,691.64	37,112.05	0.00	0.00	0.00	N/A
36120	Settlements - Insurance	30,168.21	0.00	33,600.00	0.00	(33,600.00)	-100%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	100,896.00	100,896.00	N/A
36730	Reim - Postage	150.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$842,066.41	\$869,261.28	\$1,318,812.00	\$1,289,088.00	(\$29,724.00)	-2%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	43,739.33	22,432.77	0.00	0.00	0.00	N/A
35105	Programs - DUII	7,580.00	5,840.00	9,000.00	6,000.00	(3,000.00)	-33%
35120	Fines - Traffic	196,459.19	218,065.58	200,708.00	187,097.00	(13,611.00)	-7%
35126	DA Diversion	16,900.00	19,050.00	20,000.00	30,000.00	10,000.00	50%
35151	Fees - Towing Admin	7,100.00	6,200.00	6,000.00	7,000.00	1,000.00	17%
35680	Revenues - Client Assistance	1,309.15	375.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$273,087.67	\$271,963.35	\$236,708.00	\$231,097.00	(\$5,611.00)	-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
IN - Interest							
39150	Investments - Interest On	10,695.40	10,875.38	6,500.00	7,500.00	1,000.00	15%
Account Classification Total: IN - Interest		\$10,695.40	\$10,875.38	\$6,500.00	\$7,500.00	\$1,000.00	15%
MI - Miscellaneous							
36100	Miscellaneous	61,203.98	69,694.95	61,447.00	18,000.00	(43,447.00)	-71%
Account Classification Total: MI - Miscellaneous		\$61,203.98	\$69,694.95	\$61,447.00	\$18,000.00	(\$43,447.00)	-71%
TI - Interfund Transfers							
36020	Trans - Field Research	0.00	0.00	0.00	6,308.00	6,308.00	N/A
36191	Trans - Treasurer	29,816.73	0.00	0.00	0.00	0.00	N/A
36192	Trans - Justice Court	0.00	25,264.36	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	9,717,657.30	8,557,405.37	9,998,178.00	9,539,989.00	(458,189.00)	-5%
36331	Trans - Support Enforcement	42,412.73	18,094.12	10,000.00	0.00	(10,000.00)	-100%
36760	Trans - Admin Non Dept	197,034.00	157,034.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	1,000.00	0.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	464,604.11	9,834.53	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	11,018.00	603.00	(10,415.00)	-95%
39037	Trans - Road Reserve	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
39042	Trans - Clerk	0.00	0.00	99,921.00	111,741.00	11,820.00	12%
39045	Trans - Juvenile	0.00	0.00	0.00	251,750.00	251,750.00	N/A
39201	Trans - MH Admin	0.00	0.00	69,861.00	0.00	(69,861.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$10,452,524.87	\$10,767,632.38	\$11,888,978.00	\$10,410,391.00	(\$1,478,587.00)	-12%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	11,936.00	1,950.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$11,936.00	\$1,950.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,474,602.48	2,014,709.39	3,675,350.00	3,100,000.00	(575,350.00)	-16%
Account Classification Total: FB - Fund Balances		\$1,474,602.48	\$2,014,709.39	\$3,675,350.00	\$3,100,000.00	(\$575,350.00)	-16%
Revenues Total		\$26,669,165.26	\$26,697,951.88	\$28,812,586.00	\$25,879,461.00	(\$2,933,125.00)	-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
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,264.50	204,799.86	204,204.00	206,246.00	2,042.00	1%
60020	Sheriff	89,163.76	88,482.85	89,843.00	90,741.00	898.00	1%
60030	Clerk	64,258.08	64,258.08	64,258.00	64,900.00	642.00	1%
60040	Assessor	66,822.96	66,822.99	66,823.00	67,491.00	668.00	1%
60050	Treasurer	9,171.25	14,778.17	17,730.00	17,907.00	177.00	1%
60055	Tax Collector	42,914.32	36,936.46	34,609.00	59,915.00	25,306.00	73%
60060	Justice of the Peace	39,976.08	40,436.74	39,976.00	40,376.00	400.00	1%
60070	Chief Deputy	0.00	0.00	44,472.00	0.00	(44,472.00)	-100%
60071	Sr Chief Office Deputy	25,040.40	64,815.71	95,013.00	103,379.00	8,366.00	9%
60110	District Attorney	17,640.00	12,962.74	17,640.00	17,816.00	176.00	1%
60120	Deputy DA	22,890.00	0.00	58,683.00	0.00	(58,683.00)	-100%
60121	Deputy DA II	107,646.50	191,680.09	312,491.00	293,724.00	(18,767.00)	-6%
60122	Lead Trial Deputy	83,604.00	89,063.11	0.00	0.00	0.00	N/A
60123	Deputy DA III	76,917.50	79,644.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	103,263.73	105,659.54	136,185.00	135,467.00	(718.00)	-1%
60129	Administrative Deputy DA	83,604.00	83,604.00	0.00	0.00	0.00	N/A
60130	Lieutenant	157,455.36	130,541.55	174,554.00	176,299.00	1,745.00	1%
60170	Administrative Assistant	48,422.40	48,422.40	48,422.00	48,907.00	485.00	1%
60171	Sheriff Office Manager	51,377.63	40,154.95	0.00	0.00	0.00	N/A
60190	Farm Manager	17,230.72	30,217.60	31,679.00	33,417.00	1,738.00	5%
60210	Chief Office Deputy	89,622.75	106,019.16	108,136.00	111,469.00	3,333.00	3%
60220	Patrol Sergeant	359,025.06	264,633.38	311,492.00	318,148.00	6,656.00	2%
60235	Support Enforcement Specialist	39,870.05	39,717.49	0.00	0.00	0.00	N/A
60240	Corporal	18,028.22	12,991.20	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	690,792.43	864,624.13	951,057.00	301,731.00	(649,326.00)	-68%
60290	Civil Deputy	19,360.80	42,508.95	46,182.00	47,264.00	1,082.00	2%
60291	Civilian Evidence Tech	16,484.86	21,494.85	20,199.00	0.00	(20,199.00)	-100%
60300	Investigator	165,414.20	88,953.30	214,258.00	216,401.00	2,143.00	1%
60310	Sr Civil Deputy	44,924.16	46,993.85	50,519.00	53,060.00	2,541.00	5%
60320	Records Clerk/Dispatch	138,063.64	133,901.24	136,710.00	140,398.00	3,688.00	3%
60360	Corrections Officer	1,282,708.02	1,349,790.23	1,479,057.00	678,644.00	(800,413.00)	-54%
60380	Corrections Clerk	42,704.81	44,105.81	89,203.00	63,570.00	(25,633.00)	-29%
60470	Corrections Sergeant	228,588.21	236,601.84	241,956.00	246,559.00	4,603.00	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
60480	Victims Assistant	46,088.64	46,088.64	46,089.00	46,550.00	461.00	1%
60486	Victims Service Specialist	34,647.84	35,899.60	31,024.00	37,601.00	6,577.00	21%
60492	Financial Systems Administrator	3,529.26	839.75	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	0.00	48,508.00	51,197.00	2,689.00	6%
60500	Chief Appraiser	0.00	0.00	0.00	52,713.00	52,713.00	N/A
60508	Personal Property Auditor	35,454.25	35,364.40	35,455.00	35,809.00	354.00	1%
60510	Property Appraiser I	26,159.77	8,043.60	32,436.00	29,306.00	(3,130.00)	-10%
60519	Property Appriaser Trainee	8,467.61	21,455.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	43,213.54	22,841.03	0.00	34,737.00	34,737.00	N/A
60530	Property Appraiser III	97,080.12	97,168.28	97,941.00	48,980.00	(48,961.00)	-50%
60546	Chief Cartographer	39,404.76	0.00	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	51,698.26	52,196.29	52,367.00	0.00	(52,367.00)	-100%
60575	Management Assistant	4,348.85	1,324.94	0.00	0.00	0.00	N/A
60603	Deed Clerk II	35,454.24	35,318.41	35,455.00	35,809.00	354.00	1%
60605	Recording Specialist	38,810.88	38,937.60	39,087.00	39,478.00	391.00	1%
60606	Election Specialist	33,564.16	34,216.96	35,725.00	37,525.00	1,800.00	5%
60607	Senior Indexing Specialist	34,016.42	35,235.20	35,454.00	35,809.00	355.00	1%
60740	Justice Court Clerk	42,756.26	28,494.85	33,478.00	33,818.00	340.00	1%
60800	Accounting Tech	32,205.60	23,463.87	24,490.00	0.00	(24,490.00)	-100%
60949	Juvenile Justice Specialist	45,234.72	38,242.15	46,751.00	47,218.00	467.00	1%
60950	Juvenile Director	109,334.18	66,528.00	67,859.00	68,537.00	678.00	1%
60955	Asst Driector Juvenile	48,645.00	0.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	149,348.00	157,906.67	160,571.00	50,854.00	(109,717.00)	-68%
60975	Counselor - Grant	45,854.80	46,571.30	46,751.00	48,905.00	2,154.00	5%
60990	Supv Juvenile Counselor	55,515.60	56,604.00	56,604.00	57,170.00	566.00	1%
61010	Juvenile Groupworker	282,446.79	300,759.94	382,964.00	429,977.00	47,013.00	12%
61050	Cook	65,540.10	66,588.42	66,352.00	69,977.00	3,625.00	5%
61051	Food Services Coord	41,770.96	42,465.62	41,050.00	41,461.00	411.00	1%
61495	Office Technician	19,953.78	0.00	28,020.00	29,438.00	1,418.00	5%
61500	Office Manager	77,002.44	33,907.75	35,449.00	37,411.00	1,962.00	6%
61525	Natural Resources Specialist	37,080.00	37,080.00	37,080.00	37,451.00	371.00	1%
61546	Legal Assistant I	0.00	598.86	34,445.00	47,844.00	13,399.00	39%
61547	Legal Assistant II	49,202.05	57,839.69	0.00	0.00	0.00	N/A
61555	Accounting Specialist	38,411.64	27,385.02	36,645.00	0.00	(36,645.00)	-100%
61561	Accounting Assistant III	0.00	1,782.92	1,500.00	9,657.00	8,157.00	544%
61565	Tax & Property Specialist	0.00	0.00	0.00	75,377.00	75,377.00	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
61600	Office Assistant II	25,415.14	31,855.49	6,050.00	0.00	(6,050.00)	-100%
61610	Office Assistant III	27,871.36	28,875.36	29,190.00	0.00	(29,190.00)	-100%
61675	Office Specialist	110,493.37	131,072.65	95,802.00	125,924.00	30,122.00	31%
61700	Emergency Manager	35,830.86	35,661.60	35,662.00	35,217.00	(445.00)	-1%
61857	Medical Services Director	14,400.00	14,400.00	14,400.00	14,544.00	144.00	1%
62380	Medical Assistant(Non Certified)	73,629.80	78,162.30	78,059.00	80,507.00	2,448.00	3%
62390	Nurse Practitioner	9,350.00	6,200.00	68,904.00	68,904.00	0.00	0%
62395	Registered Nurse	6,381.93	5,603.10	22,781.00	23,968.00	1,187.00	5%
63100	Facilities System Manager	60,537.25	62,850.96	64,925.00	68,205.00	3,280.00	5%
63440	Detective Differential	22,052.40	22,466.01	0.00	0.00	0.00	N/A
63441	Certification & Education	57,391.70	50,978.56	0.00	0.00	0.00	N/A
63560	Laborer	10,246.00	7,404.75	0.00	0.00	0.00	N/A
63850	Court Security Officer	0.00	14,311.80	0.00	0.00	0.00	N/A
63880	Resident Differential	12,013.58	9,197.20	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	21,400.00	22,200.00	30,687.00	30,687.00	0.00	0%
63900	Overtime	153,213.35	180,273.13	204,990.00	182,633.00	(22,357.00)	-11%
63920	Temporary Help	31,969.92	29,746.00	17,911.00	4,010.00	(13,901.00)	-78%
63923	Temp Help Election	7,035.80	10,272.68	8,950.00	9,100.00	150.00	2%
63925	On Call Group Worker	35,224.06	30,774.36	35,322.00	49,168.00	13,846.00	39%
63930	FICA	504,202.74	504,968.63	565,975.00	441,007.00	(124,968.00)	-22%
63940	Workmans Compensation Tax	3,539.54	3,763.63	4,581.00	3,881.00	(700.00)	-15%
63941	Workmans Compensation	80,271.85	185,897.43	170,164.00	116,283.00	(53,881.00)	-32%
63950	Medical Insurance	1,055,714.43	1,259,528.80	1,505,091.00	1,251,810.00	(253,281.00)	-17%
63951	Life Insurance	6,579.41	6,651.22	7,401.00	4,825.00	(2,576.00)	-35%
63952	Short Term Disability	2,493.55	2,512.22	2,720.00	2,020.00	(700.00)	-26%
63953	VEBA	104,596.34	60,152.91	74,003.00	40,219.00	(33,784.00)	-46%
63960	Retirement - General	342,516.74	371,213.99	559,212.00	572,541.00	13,329.00	2%
63970	Retirement - PERS	267,695.97	276,056.66	223,260.00	79,351.00	(143,909.00)	-64%
63980	Unemployment Compensation	147,192.85	147,012.77	157,953.00	92,771.00	(65,182.00)	-41%
63990	Cell Phone Allowance	19,530.00	16,460.00	17,100.00	18,780.00	1,680.00	10%
Account Classification Total: PS - Personnel Services		\$9,368,280.86	\$9,703,289.85	\$10,675,994.00	\$8,420,793.00	(\$2,255,201.00)	-21%

**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							
44000	Travel	16,200.00	17,279.57	11,200.00	11,200.00	0.00	0%
44010	Mgmt Travel & Training	14,509.05	14,873.26	21,462.00	25,414.00	3,952.00	18%
44011	Mgmt Travel & Training # 1	6,356.92	6,391.90	5,000.00	5,000.00	0.00	0%
44012	Mgmt Travel & Training # 2	5,090.74	9,261.56	5,000.00	5,000.00	0.00	0%
44013	Mgmt Travel & Training # 3	8,659.08	11,842.84	5,000.00	5,000.00	0.00	0%
44030	Supv Travel & Training	9,672.74	4,455.85	6,740.00	6,000.00	(740.00)	-11%
44040	Staff Travel & Training	31,656.97	25,979.22	47,061.00	34,108.00	(12,953.00)	-28%
44050	Training	2,236.89	1,677.56	13,158.00	3,000.00	(10,158.00)	-77%
44080	Office Machine Repairs	4,815.14	1,521.36	4,500.00	2,500.00	(2,000.00)	-44%
44091	Oper Exp - Board of Equalization	36.40	50.00	20.00	100.00	80.00	400%
44094	Book Restoration	6,791.03	2,980.00	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	79,792.98	79,123.37	81,418.00	68,830.00	(12,588.00)	-15%
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44104	Miscellaneous	4,017.29	456.47	2,200.00	1,000.00	(1,200.00)	-55%
44110	Supplies - Other	64,454.90	58,988.23	84,246.00	55,992.00	(28,254.00)	-34%
44113	Office Equipment	1,371.52	0.00	0.00	0.00	0.00	N/A
44114	Office Furniture	9,138.92	0.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	15,184.29	0.00	0.00	0.00	0.00	N/A
44120	Supplies - Identification	5,876.98	2,325.58	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	14,881.65	4,750.00	5,000.00	0.00	(5,000.00)	-100%
44125	Donations	0.00	4,465.00	0.00	0.00	0.00	N/A
44130	Supplies - Ammunition	8,536.49	12,152.03	11,465.00	7,125.00	(4,340.00)	-38%
44160	Dues / Fees - AOC	23,655.34	25,187.43	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	2,744.00	4,402.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	10,068.04	12,717.39	14,650.00	17,453.00	2,803.00	19%
44203	Credit Card Fees	1,687.76	1,809.29	0.00	0.00	0.00	N/A
44204	Bank Fees	0.00	0.00	0.00	51,350.00	51,350.00	N/A
44230	Vehicle Outfitting	3,016.90	7,503.13	9,770.00	7,750.00	(2,020.00)	-21%
44250	Vehicle Fuel	154,404.84	165,933.12	163,060.00	118,850.00	(44,210.00)	-27%
44260	Vehicle Maintenance & Repair	63,925.75	70,145.46	65,335.00	50,150.00	(15,185.00)	-23%
44264	Security/Alarms	0.00	269.91	0.00	360.00	360.00	N/A
44270	Bldg Maintenance & Repair	0.00	2,768.95	500.00	1,200.00	700.00	140%

**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	8,302.20	6,171.14	8,780.00	9,280.00	500.00	6%
44283	Computer Maintenance	5,533.67	3,135.73	7,000.00	7,000.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	8,000.00	15,360.00	7,360.00	92%
44290	Uniform Maintenance & Repair	7,593.50	7,188.05	12,450.00	7,475.00	(4,975.00)	-40%
44300	Equip Maintenance & Repair	15,272.71	12,188.01	17,000.00	19,500.00	2,500.00	15%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	3,000.00	(12,000.00)	-80%
44340	Contract Maintenance	0.00	0.00	0.00	65,000.00	65,000.00	N/A
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%
44381	Shredding Services	0.00	0.00	0.00	3,200.00	3,200.00	N/A
44400	County Share District II	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0%
44440	Audit Fees	0.00	0.00	0.00	5,800.00	5,800.00	N/A
44450	Witness Fees	5,097.28	991.71	7,124.00	9,100.00	1,976.00	28%
44460	Trial Prep & Spec Investigation	6,285.17	4,501.38	7,000.00	11,000.00	4,000.00	57%
44462	DUII Drug Prevention	1,017.64	551.14	2,000.00	2,000.00	0.00	0%
44500	Consultant Services	996.72	2,425.08	500.00	500.00	0.00	0%
44510	Teletype Services	0.00	525.00	0.00	0.00	0.00	N/A
44520	Legal Fees	0.00	3,861.70	4,500.00	5,000.00	500.00	11%
44530	Janitorial Services	0.00	0.00	400.00	150.00	(250.00)	-63%
44570	Fees for Service	13,260.30	16,352.22	48,495.00	24,600.00	(23,895.00)	-49%
44595	Videotaping Expense	91,435.96	43,491.01	0.00	0.00	0.00	N/A
44600	Utilities - Gas	0.00	0.00	700.00	700.00	0.00	0%
44610	Utilities - Water / Sewer	283.20	70.80	400.00	0.00	(400.00)	-100%
44620	Utilities - Electricity	4,063.31	3,334.84	4,500.00	3,800.00	(700.00)	-16%
44630	Garbage Pickup	0.00	188.80	240.00	240.00	0.00	0%
44640	Telephone	108,726.11	89,918.61	84,394.00	75,732.00	(8,662.00)	-10%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	7,720.00	800.00	12%
44650	Rent	33,187.36	32,703.89	34,060.00	32,338.00	(1,722.00)	-5%
44670	Equipment	0.00	2,941.13	13,875.00	15,200.00	1,325.00	10%
44700	Postage	69,407.13	73,616.17	56,491.00	64,200.00	7,709.00	14%
44710	Publications / Periodicals	95.01	108.00	3,120.00	0.00	(3,120.00)	-100%
44720	Legal Notice Publish	1,545.66	1,282.98	2,925.00	3,000.00	75.00	3%
44800	Recording Services	0.00	7,728.00	16,400.00	16,010.00	(390.00)	-2%
44805	Lien Payments	14,469.00	0.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	29,891.62	30,738.23	31,619.00	0.00	(31,619.00)	-100%
44860	Predatory Animal Control	35,000.00	51,000.00	0.00	0.00	0.00	N/A
44900	Irrigation Taxes	4,104.48	4,385.32	4,500.00	6,546.00	2,046.00	45%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44910	Forest Patrol Assessment	0.00	859.33	1,000.00	1,000.00	0.00	0%
44996	Hardware / Software Maintenance	3,556.00	3,605.99	12,500.00	39,000.00	26,500.00	212%
45000	Equipment Rental / Lease	0.00	0.00	0.00	500.00	500.00	N/A
45020	Contract Services	66,132.14	56,495.71	93,887.00	172,955.00	79,068.00	84%
45021	Interest Expense	0.00	0.00	10,000.00	10,000.00	0.00	0%
45080	Medical Services / Supplies	56,709.94	87,459.42	156,779.00	83,345.00	(73,434.00)	-47%
45111	Software Support	0.00	221,642.30	189,600.00	100,825.00	(88,775.00)	-47%
45291	Sr Citizen Council	35,000.00	35,000.00	0.00	0.00	0.00	N/A
45680	Client Assistance	779.15	545.25	1,000.00	1,000.00	0.00	0%
45770	Uniform Replacement	12,283.00	20,314.39	17,616.00	13,500.00	(4,116.00)	-23%
45870	Special Prosecutor Costs	333.61	743.94	500.00	500.00	0.00	0%
45940	Investigation - General	325.00	155.00	0.00	0.00	0.00	N/A
45990	Major Crime Team	38.19	1,082.37	2,000.00	7,500.00	5,500.00	275%
46000	Tires	20,268.50	23,209.56	17,024.00	13,574.00	(3,450.00)	-20%
46140	Books	1,948.22	1,788.81	2,000.00	2,000.00	0.00	0%
46160	Microfilm / Microfiche	0.00	2,098.68	12,000.00	8,000.00	(4,000.00)	-33%
46420	Photocopy Costs	4,695.59	5,520.84	2,500.00	0.00	(2,500.00)	-100%
46440	Testing/Evaluation	414.46	421.93	1,000.00	1,500.00	500.00	50%
46470	Prisoner Transport	501.01	856.54	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	366.69	746.81	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	5,401.68	2,474.50	7,145.00	5,000.00	(2,145.00)	-30%
46600	Food	118,500.76	117,677.88	193,523.00	126,000.00	(67,523.00)	-35%
46610	Prisoner Bedding & Clothing	7,600.07	12,999.32	21,000.00	13,650.00	(7,350.00)	-35%
46870	Foreclosure Lot Book Search	0.00	28,650.00	65,500.00	39,000.00	(26,500.00)	-40%
46880	Foreclosure Publication	10,682.65	13,786.13	15,000.00	18,000.00	3,000.00	20%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
47010	Special Projects	921.60	0.00	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	0.00	6,520.20	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	15,000.00	25,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	123,464.00	134,875.00	147,279.00	12,404.00	9%
99760	Insurance/Liability	208,826.00	201,106.00	247,030.00	275,782.00	28,752.00	12%
99765	Insurance/Workmans Compensation	188,327.38	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	962,959.00	823,859.00	738,145.00	1,221,237.00	483,092.00	65%
99780	Facility Services	1,205,767.00	1,226,814.00	1,421,000.00	1,402,510.00	(18,490.00)	-1%
99781	Steering Committee Hardware Charge	71,700.00	71,700.00	59,175.00	87,830.00	28,655.00	48%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99782	Steering Committee User Charge	31,722.00	29,977.00	47,415.00	69,309.00	21,894.00	46%
Account Classification Total: MS - Material and Services		\$4,082,436.28	\$4,122,630.32	\$4,488,830.00	\$4,816,067.00	\$327,237.00	7%
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	0.00	15,000.00	15,000.00	N/A
88190	Communications Equipment	77,509.14	7,208.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$77,509.14	\$7,208.00	\$0.00	\$15,000.00	\$15,000.00	
DS - Debt Service							
99950	Interfund Loan Principal	204,103.47	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,319.38	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$205,422.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
99011	Trans - Assessor	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
99012	Trans - Clerk	274,577.91	157,862.74	289,334.00	318,161.00	28,827.00	10%
99013	Trans - District Attorney	1,006,872.36	1,047,872.50	1,083,944.00	1,020,685.00	(63,259.00)	-6%
99014	Trans - Juvenile	1,265,010.18	1,157,631.76	1,110,344.00	1,186,382.00	76,038.00	7%
99015	Trans - Emergency Services	77,930.54	44,818.41	54,565.00	54,565.00	0.00	0%
99016	Trans - OSU Extension	224,544.40	233,958.42	206,975.00	206,975.00	0.00	0%
99017	Trans - Experiment Station	87,210.41	95,524.40	74,998.00	74,998.00	0.00	0%
99018	Trans - Water Master	74,056.39	77,111.97	80,936.00	81,540.00	604.00	1%
99019	Trans - Tax Collector	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
99022	Trans - Justice Court	23,841.78	0.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	319,643.00	34,000.00	116,112.00	86,112.00	(30,000.00)	-26%
99030	Trans - Sheriff Admin	299,521.22	266,317.86	816,119.00	347,402.00	(468,717.00)	-57%
99031	Trans - Sheriff Patrol	2,089,289.29	286,811.63	666,150.00	1,317,253.00	651,103.00	98%
99032	Trans - Sheriff Jail	2,906,048.28	3,704,446.84	3,855,450.00	3,013,602.00	(841,848.00)	-22%
99033	Trans - Sheriff Civil	484,536.82	429,245.02	434,301.00	516,662.00	82,361.00	19%
99034	Trans - Court Security	0.00	0.00	61,114.00	54,902.00	(6,212.00)	-10%
99130	Trans - Health Service	316,823.00	303,915.00	127,500.00	120,000.00	(7,500.00)	-6%
99173	Trans - S&R Operations	21,175.00	46,183.00	46,183.00	0.00	(46,183.00)	-100%
99177	Trans - Surveyor	0.00	0.00	0.00	13,000.00	13,000.00	N/A
99256	Trans - Marine Fund	24,027.00	19,019.00	0.00	0.00	0.00	N/A
99301	Trans - Finance	231,893.34	0.00	0.00	0.00	0.00	N/A

Klamath County, Oregon
2014-2015 Budget Financial Presentation
000 General Fund Non-Dept

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	841,164	826,457	557,964	574,669
Capital Outlay	77,509	-	-	-
Subtotal Current Expenditures	918,673	826,457	557,964	574,669
Interfund Transfers	10,586,017	8,895,320	10,302,904	9,814,003
Reserves	-	-	2,756,350	2,100,000
Contingency			344,132	244,328
Unappropriated Fund Balance	2,014,709	3,675,350	-	-
Subtotal Noncurrent Expenditures	12,600,726	12,570,670	13,403,386	12,158,331
Total Requirements by Budgetary Category	13,519,399	13,397,127	13,961,350	12,733,000

Requirements by Fund				
General Fund (100)	13,519,399	13,397,127	13,961,350	12,733,000
Total Requirements by Fund	13,519,399	13,397,127	13,961,350	12,733,000

Resources by Budgetary Category				
Taxes	8,552,068	8,580,757	8,512,000	8,596,000
Licenses and Permits	420,250	282,614	266,000	266,000
Intergovernmental	2,543,722	2,420,180	1,502,000	765,000
Charges for Services	12,924	40,823	-	-
Investment Earnings	10,695	10,505	6,000	6,000
Interfund Transfers	494,421	35,099	-	-
Miscellaneous	10,718	12,440	-	-
Beginning Fund Balance	1,474,602	2,014,709	3,675,350	3,100,000
Total Resources by Budgetary Category	13,519,399	13,397,127	13,961,350	12,733,000

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

Programs	Total Cost	Personnel Services	FTE
Materials and Services	574,669		
Assessor	822,944		
Tax Collector	541,968		
Commissioners	356,358		
Clerk	247,420		
District Attorney	1,006,353		
Sheriff	5,249,821		
Juvenile	934,632		
Emergency Management	54,565		
OSU Extension	206,975		
OSU Experiment Station	74,998		
Watermaster	81,540		
Community Development	86,112		
Public Health	120,000		
Surveyor	13,000		
Treasurer	17,317		
Contingency	244,328		
Reserves	2,100,000		
Total Mandates	12,733,000	-	-

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 100 - General Fund							
<u>Revenues</u>							
Department: 000 - Non-Departmental							
PT - Property Taxes							
31100	Property Taxes - Current	7,782,390.42	7,986,149.37	8,084,000.00	8,096,000.00	12,000.00	0%
31200	Property Taxes - Prior	738,936.18	594,398.12	400,000.00	500,000.00	100,000.00	25%
36441	Sales - Property Distribution	30,345.80	0.00	28,000.00	0.00	(28,000.00)	-100%
Account Classification Total: PT - Property Taxes		\$8,551,672.40	\$8,580,547.49	\$8,512,000.00	\$8,596,000.00	\$84,000.00	1%
OT - Other Taxes							
31400	Tax Offsets	395.22	209.57	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$395.22	\$209.57	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
33320	Licenses - Amusement	26,411.17	15,460.95	6,000.00	6,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	393,838.86	267,153.23	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$420,250.03	\$282,614.18	\$266,000.00	\$266,000.00	\$0.00	0%
IG - Intergovernmental							
33110	PILT	762,249.13	749,526.29	0.00	0.00	0.00	N/A
33120	O&C Land Grant	986,141.47	912,573.63	867,000.00	100,000.00	(767,000.00)	-88%
33130	Fish & Wildlife	12,250.66	11,470.55	40,000.00	12,000.00	(28,000.00)	-70%
33330	Revenues - Liquor	295,850.01	308,734.90	235,000.00	300,000.00	65,000.00	28%
33350	State Board of Forestry	315,012.85	274,653.23	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	88,775.03	90,510.57	80,000.00	80,000.00	0.00	0%
33380	Taxes - Cigarette	74,345.77	65,840.13	70,000.00	65,000.00	(5,000.00)	-7%
33735	Small Rail Car	9,097.51	6,870.31	10,000.00	8,000.00	(2,000.00)	-20%
Account Classification Total: IG - Intergovernmental		\$2,543,722.43	\$2,420,179.61	\$1,502,000.00	\$765,000.00	(\$737,000.00)	-49%
CS - Charges for Service							
34220	Room Rental	1,190.00	3,662.50	0.00	0.00	0.00	N/A
34281	Copies	42.00	48.00	0.00	0.00	0.00	N/A
36070	Rent	11,691.64	37,112.05	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$12,923.64	\$40,822.55	\$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
IN - Interest							
39150	Investments - Interest On	10,694.86	10,504.83	6,000.00	6,000.00	0.00	0.00
Account Classification Total: IN - Interest		\$10,694.86	\$10,504.83	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	10,717.51	12,440.41	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$10,717.51	\$12,440.41	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36191	Trans - Treasurer	29,816.73	0.00	0.00	0.00	0.00	N/A
36192	Trans - Justice Court	0.00	25,264.36	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	464,604.11	9,834.53	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$494,420.84	\$35,098.89	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,474,602.48	2,014,709.39	3,675,350.00	3,100,000.00	(575,350.00)	-16%
Account Classification Total: FB - Fund Balances		\$1,474,602.48	\$2,014,709.39	\$3,675,350.00	\$3,100,000.00	(\$575,350.00)	-16%
Department Total: 000 - Non-Departmental		\$13,519,399.41	\$13,397,126.92	\$13,961,350.00	\$12,733,000.00	(\$1,228,350.00)	-9%

Expenditures

Department: 000 - Non-Departmental

MS - Material and Services

44000	Travel	0.00	1,079.57	0.00	0.00	0.00	N/A
44104	Miscellaneous	4,017.29	0.00	0.00	0.00	0.00	N/A
44125	Donations	0.00	4,465.00	0.00	0.00	0.00	N/A
44160	Dues / Fees - AOC	23,655.34	25,187.43	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	2,744.00	4,402.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	0.00	497.65	500.00	500.00	0.00	0%
44595	Videotaping Expense	91,430.97	43,491.01	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	266.92	0.00	300.00	300.00	N/A
44640	Telephone	0.00	18.58	0.00	0.00	0.00	N/A
44860	Predatory Animal Control	35,000.00	51,000.00	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
44910	Forest Patrol Assessment	0.00	859.33	1,000.00	1,000.00	0.00	0%
45021	Interest Expense	0.00	0.00	10,000.00	10,000.00	0.00	0%
45291	Sr Citizen Council	35,000.00	35,000.00	0.00	0.00	0.00	N/A
47010	Special Projects	921.60	0.00	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	0.00	6,520.20	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	15,000.00	25,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	11,670.00	10,294.00	22,618.00	12,324.00	120%
99760	Insurance/Liability	10,412.00	19,002.00	19,275.00	42,349.00	23,074.00	120%
99770	Internal Services	206,484.00	173,239.00	0.00	0.00	0.00	N/A
99780	Facility Services	414,743.00	423,002.00	483,657.00	464,664.00	(18,993.00)	-4%
99781	Steering Committee Hardware Charge	450.00	450.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$841,164.20	\$826,456.69	\$557,964.00	\$574,669.00	\$16,705.00	3%

CO - Capital Outlay

88190	Communications Equipment	77,509.14	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$77,509.14	\$0.00	\$0.00	\$0.00	\$0.00	0%

IF - Interfund Transfers

99010	Trans - Commissioners	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
99011	Trans - Assessor	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
99012	Trans - Clerk	274,577.91	157,862.74	189,413.00	247,420.00	58,007.00	31%
99013	Trans - District Attorney	964,459.63	1,008,505.38	1,083,944.00	1,006,353.00	(77,591.00)	-7%
99014	Trans - Juvenile	1,265,010.18	1,157,631.76	1,110,344.00	934,632.00	(175,712.00)	-16%
99015	Trans - Emergency Services	77,930.54	44,818.41	54,565.00	54,565.00	0.00	0%
99016	Trans - OSU Extension	224,544.40	233,958.42	206,975.00	206,975.00	0.00	0%
99017	Trans - Experiment Station	87,210.41	95,524.40	74,998.00	74,998.00	0.00	0%
99018	Trans - Water Master	74,056.39	77,111.97	80,936.00	81,540.00	604.00	1%
99019	Trans - Tax Collector	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
99022	Trans - Justice Court	23,841.78	0.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	319,643.00	34,000.00	116,112.00	86,112.00	(30,000.00)	-26%
99030	Trans - Sheriff Admin	299,521.22	266,317.86	816,119.00	347,402.00	(468,717.00)	-57%
99031	Trans - Sheriff Patrol	2,089,289.29	286,811.63	666,150.00	1,317,253.00	651,103.00	98%
99032	Trans - Sheriff Jail	2,906,048.28	3,704,446.84	3,855,450.00	3,013,602.00	(841,848.00)	-22%
99033	Trans - Sheriff Civil	484,536.82	429,245.02	434,301.00	516,662.00	82,361.00	19%
99034	Trans - Court Security	0.00	0.00	61,114.00	54,902.00	(6,212.00)	-10%
99130	Trans - Health Service	316,823.00	303,915.00	127,500.00	120,000.00	(7,500.00)	-6%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
438 Equipment Reserve

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	307,773	4,509	5,000	-
Capital Outlay	593,993	79,935	226,207	159,000
Debt Service	904,776	241,570	185,000	123,000
Subtotal Current Expenditures	1,806,542	326,013	416,207	282,000
Interfund Transfers	191,223	1,511,072	70,199	94,039
Reserves	-	-	778,000	700,000
Contingency	-	-	284,553	317,054
Unappropriated Fund Balance	1,181,165	675,950	-	-
Subtotal Noncurrent Expenditures	1,372,388	2,187,022	1,132,752	1,111,093
Total Requirements by Budgetary Category	3,178,929	2,513,035	1,548,959	1,393,093
<u>Requirements by Fund</u>				
Equipment Reserve (438)	3,178,929	2,513,035	1,548,959	1,393,093
Total Requirements by Fund	3,178,929	2,513,035	1,548,959	1,393,093
<u>Resources by Budgetary Category</u>				
Charges for Services	187,200	-	-	-
Investment Earnings	16,357	5,984	10,000	3,000
Interfund Transfers	725,840	268,098	239,759	205,093
Debt Proceeds	1,171,219	1,057,788	623,200	185,000
Sale of Capital Assets	1,277	-	-	-
Miscellaneous	-	-	-	-
Beginning Fund Balance	1,077,037	1,181,165	676,000	1,000,000
Total Resources by Budgetary Category	3,178,929	2,513,035	1,548,959	1,393,093

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

<u>Mandate</u>	Total Cost	Personnel Services	FTE
Equipment Reserve	1,393,093	-	-
Total Mandates	1,393,093	-	-

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

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 438 - Equipment Reserve							
<u>Revenues</u>							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	9,233.26	2,232.74	6,000.00	3,000.00	(3,000.00)	-50%
39510	Interfund Loan Interest	7,123.79	3,751.21	4,000.00	0.00	(4,000.00)	-100%
Account Classification Total: IN - Interest		\$16,357.05	\$5,983.95	\$10,000.00	\$3,000.00	(\$7,000.00)	-70%
TI - Interfund Transfers							
32180	Trans - Phones	28,661.00	0.00	0.00	0.00	0.00	N/A
36200	Trans - Road Dept	400,000.00	0.00	0.00	0.00	0.00	N/A
36225	Trans - Library	458.00	0.00	0.00	0.00	0.00	N/A
36230	Trans - CCF	3,606.00	3,606.00	0.00	0.00	0.00	N/A
36235	Trans - Park	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
36240	Trans - Health Dept	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
36241	Trans - Code Enforcement	2,000.00	0.00	0.00	0.00	0.00	N/A
36261	Trans - Veterans	2,144.00	2,144.00	2,144.00	0.00	(2,144.00)	-100%
36280	Trans - Law Library	1,870.00	0.00	0.00	0.00	0.00	N/A
36440	Trans - Property WCF	500.00	0.00	1,000.00	1,000.00	0.00	0%
36670	Trans - Comm Corr	15,000.00	33,958.38	68,543.00	57,146.00	(11,397.00)	-17%
39008	Trans - Sheriff Patrol	10,449.00	62,000.00	26,600.00	0.00	(26,600.00)	-100%
39021	Trans - Museum Operations	25,000.00	25,000.00	25,000.00	0.00	(25,000.00)	-100%
39026	Trans - Surveyor	500.00	500.00	1,000.00	1,000.00	0.00	0%
39040	Trans - Assessor	400.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
39041	Trans - Tax Collector	846.00	0.00	500.00	0.00	(500.00)	-100%
39042	Trans - Clerk	6,182.00	0.00	0.00	100,000.00	100,000.00	N/A
39043	Trans - Sheriff Corrections	61,064.00	61,064.00	11,535.00	11,535.00	0.00	0%
39044	Trans - Sheriff Civil	17,193.00	17,193.00	17,193.00	17,193.00	0.00	0%
39045	Trans - Juvenile	6,815.10	13,888.00	33,725.00	0.00	(33,725.00)	-100%
39046	Trans - KCEMA	5,175.00	5,175.00	3,719.00	3,719.00	0.00	0%
39047	Trans - Water Master	325.00	0.00	0.00	0.00	0.00	N/A
39052	Trans - Patrol	90,856.53	0.00	0.00	0.00	0.00	N/A
39053	Trans - OSU Extension	800.00	0.00	0.00	0.00	0.00	N/A
39054	Trans - Onsite	1,525.51	0.00	0.00	0.00	0.00	N/A
39058	Trans - Internal Services Fund	0.00	14,000.00	0.00	0.00	0.00	N/A
39201	Trans - MH Admin	28,691.00	8,691.00	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
39202	Trans - MH MRDD Case Management	10,200.00	10,300.00	10,300.00	10,000.00	(300.00)	-3%
39203	Trans - MH MED-COM Support	2,079.00	2,079.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$725,840.14	\$268,098.38	\$239,759.00	\$205,093.00	(\$34,666.00)	-14%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	1,171,218.59	1,057,788.15	623,200.00	185,000.00	(438,200.00)	-70%
Account Classification Total: DP - Debt Proceeds		\$1,171,218.59	\$1,057,788.15	\$623,200.00	\$185,000.00	(\$438,200.00)	-70%
CA - Sale of Capital Assets							
36420	Sales - Property	296.80	0.00	0.00	0.00	0.00	N/A
36850	Sales - Surplus Property	980.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$1,276.82	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,077,036.88	1,181,164.70	676,000.00	1,000,000.00	324,000.00	48%
Account Classification Total: FB - Fund Balances		\$1,077,036.88	\$1,181,164.70	\$676,000.00	\$1,000,000.00	\$324,000.00	48%
Department Total: 580 - Equipment		\$3,178,929.48	\$2,513,035.18	\$1,548,959.00	\$1,393,093.00	(\$155,866.00)	-10%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44110	Supplies - Other	37,589.77	0.00	5,000.00	0.00	(5,000.00)	-100%
44113	Office Equipment	821.27	4,354.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	379.99	0.00	0.00	0.00	0.00	N/A
44640	Telephone	48,706.89	0.00	0.00	0.00	0.00	N/A
44670	Equipment	87,826.95	0.00	0.00	0.00	0.00	N/A
44996	Hardware / Software Maintenance	132,238.91	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	209.40	154.70	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$307,773.18	\$4,508.70	\$5,000.00	\$0.00	(\$5,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CO - Capital Outlay							
88000	Vehicles Other	286,036.60	79,934.89	200,307.00	159,000.00	(41,307.00)	-21%
88360	Equipment	15,613.22	0.00	25,900.00	0.00	(25,900.00)	-100%
88760	Computer Equipment	8,827.86	0.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	283,515.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$593,992.68	\$79,934.89	\$226,207.00	\$159,000.00	(\$67,207.00)	-30%
DS - Debt Service							
99950	Interfund Loan Principal	904,775.92	241,569.88	185,000.00	123,000.00	(62,000.00)	-34%
Account Classification Total: DS - Debt Service		\$904,775.92	\$241,569.88	\$185,000.00	\$123,000.00	(\$62,000.00)	-34%
IF - Interfund Transfers							
99016	Trans - OSU Extension	0.00	0.00	11,018.00	603.00	(10,415.00)	-95%
99027	Trans - CDD	151,223.00	61,717.00	48,181.00	14,436.00	(33,745.00)	-70%
99042	Trans - Museum Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
99043	Trans - Internal Services Fund	0.00	165,302.13	0.00	0.00	0.00	N/A
99085	Trans - CCF	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
99115	Trans - Library Reserve	0.00	116,618.78	0.00	0.00	0.00	N/A
99140	Trans - Dog Control	40,000.00	0.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	1,124,632.08	0.00	0.00	0.00	N/A
99177	Trans - Surveyor	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
99241	Trans - Klamath Corr	0.00	42,801.92	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$191,223.00	\$1,511,071.91	\$70,199.00	\$94,039.00	\$23,840.00	34%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	284,553.00	317,054.00	32,501.00	11%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$284,553.00	\$317,054.00	\$32,501.00	11%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	778,000.00	700,000.00	(78,000.00)	-10%
99981	Unappropriated Fund Balance	1,181,164.70	675,949.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,181,164.70	\$675,949.80	\$778,000.00	\$700,000.00	(\$78,000.00)	-10%
Department Total: 580 - Equipment		\$3,178,929.48	\$2,513,035.18	\$1,548,959.00	\$1,393,093.00	(\$155,866.00)	-10%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
650 County Schools

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	1,921,502	3,359,109	315,200	565,200
Subtotal Current Expenditures	1,921,502	3,359,109	315,200	565,200
Unappropriated Fund Balance	1,270,126	-	-	-
Subtotal Noncurrent Expenditures	1,270,126	-	-	-
Total Requirements by Budgetary Category	3,191,628	3,359,109	315,200	565,200

Requirements by Fund				
County Schools (650)	3,191,628	3,359,109	315,200	565,200
Total Requirements by Fund	3,191,628	3,359,109	315,200	565,200

Resources by Budgetary Category				
Intergovernmental	2,250,974	2,086,636	315,000	565,000
Fines and Forfeitures	224	64	100	100
Investment Earnings	6,445	2,282	100	100
Beginning Fund Balance	933,985	1,270,126	-	-
Total Resources by Budgetary Category	3,191,628	3,359,109	315,200	565,200

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

Mandate	Total Cost	Personnel Services	FTE
County Schools	565,200	-	-
Total Mandates	565,200	-	-

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

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

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

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

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 650 - County Schools							
<u>Revenues</u>							
Department: 769 - County Schools							
IG - Intergovernmental							
33150	Receipts - Federal Forest	1,947,468.94	1,877,074.43	200,000.00	200,000.00	0.00	0%
33350	State Board of Forestry	245,324.03	152,750.37	50,000.00	300,000.00	250,000.00	500%
33360	Taxes - Electric Coop	44,320.97	45,187.43	50,000.00	50,000.00	0.00	0%
33735	Small Rail Car	13,859.79	11,624.05	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$2,250,973.73	\$2,086,636.28	\$315,000.00	\$565,000.00	\$250,000.00	79%
FF - Fines and Forfeitures							
34300	Fees - Court	224.04	64.00	100.00	100.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$224.04	\$64.00	\$100.00	\$100.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	6,445.37	2,282.45	100.00	100.00	0.00	0%
Account Classification Total: IN - Interest		\$6,445.37	\$2,282.45	\$100.00	\$100.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	933,984.53	1,270,126.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$933,984.53	\$1,270,126.12	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,191,627.67	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%
<u>Expenditures</u>							
Department: 769 - County Schools							
MS - Material and Services							
44104	Miscellaneous	1,921,501.55	3,359,108.85	315,200.00	565,200.00	250,000.00	79%
Account Classification Total: MS - Material and Services		\$1,921,501.55	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,270,126.12	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,270,126.12	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,191,627.67	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Personal Services	-	31,090	-	-
Subtotal Current Expenditures	-	31,090	-	-
Reserves	-	-	193,500	140,000
Contingency	-	-	-	30,000
Unappropriated Fund Balance	201,523	170,952		
Total Requirements by Budgetary Category	201,523	202,042	193,500	170,000

<u>Requirements by Fund</u>				
PERS Reserve (9347)	201,523	202,042	193,500	170,000
Total Requirements by Fund	201,523	202,042	193,500	170,000

<u>Resources by Budgetary Category</u>				
Investment Earnings	361	520	500	-
Interfund Transfers	16,725	-	-	-
Beginning Fund Balance	184,437	201,523	193,000	170,000
Total Resources by Budgetary Category	201,523	202,042	193,500	170,000

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

<u>Mandate</u>	Total Cost	Personnel Services	FTE
PERS Reserve	170,000	-	-
Total Mandates	170,000	-	-

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 9347 - PERS Holding							
<u>Revenues</u>							
Department: 000 - Non-Departmental							
IN - Interest							
39150	Investments - Interest On	360.86	519.56	500.00	0.00	(500.00)	-100%
Account Classification Total: IN - Interest		\$360.86	\$519.56	\$500.00	\$0.00	(\$500.00)	-100%
TI - Interfund Transfers							
36290	Trans - Marine Law Enf	233.44	0.00	0.00	0.00	0.00	N/A
36455	Trans - Comm Corrections	1,663.58	0.00	0.00	0.00	0.00	N/A
39007	Trans - Sheriff Admin	333.66	0.00	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	3,869.51	0.00	0.00	0.00	0.00	N/A
39011	Trans - Court Security	4,934.42	0.00	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	5,251.31	0.00	0.00	0.00	0.00	N/A
39044	Trans - Sheriff Civil	438.59	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$16,724.51	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	184,437.41	201,522.78	193,000.00	170,000.00	(23,000.00)	-12%
Account Classification Total: FB - Fund Balances		\$184,437.41	\$201,522.78	\$193,000.00	\$170,000.00	(\$23,000.00)	-12%
Department Total: 000 - Non-Departmental		\$201,522.78	\$202,042.34	\$193,500.00	\$170,000.00	(\$23,500.00)	-12%
<u>Expenditures</u>							
Department: 000 - Non-Departmental							
PS - Personnel Services							
63970	Retirement - PERS	0.00	31,090.12	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$31,090.12	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	30,000.00	30,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	-	-	-	-
Debt Service	-	-	-	-
Subtotal Current Expenditures	-	-	-	-
Interfund Transfers	393,252			
Unappropriated Fund Balance	-		-	-
Subtotal Noncurrent Expenditures	393,252		-	-
Total Requirements by Budgetary Category	393,252		-	-

<u>Requirements by Fund</u>				
Courthouse B&I (340)	393,252		-	-
Total Requirements by Fund	393,252		-	-

<u>Resources by Budgetary Category</u>				
Taxes	100,407		-	-
Investment Earnings	2,077		-	-
Beginning Fund Balance	290,768		-	-
Total Resources by Budgetary Category	393,252		-	-

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

<u>Mandate</u>	Total Cost	Personnel Services	FTE
Debt Service	-	-	-
Total Mandates	-	-	-

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

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Interfund Transfers	71,352		-	-
Unappropriated Fund Balance	-		-	-
Subtotal Noncurrent Expenditures	71,352		-	-
Total Requirements by Budgetary Category	71,352		-	-
<u>Requirements by Fund</u>				
Fairgrounds B&I (350)	71,352		-	-
Total Requirements by Fund	71,352		-	-
<u>Resources by Budgetary Category</u>				
Taxes	19,723		-	-
Investment Earnings	307		-	-
Beginning Fund Balance	51,322		-	-
Total Resources by Budgetary Category	71,352		-	-
Full-Time Employee Equivalents	-	-	-	-
<u>Mandate</u>				
Debt Service	-	-	-	
Total Mandates	-	-	-	

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

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	353,901	175,867	-	
Total Requirements by Budgetary Category	353,901	175,867	-	-
<u>Requirements by Fund</u>				
Emergency Telephone Excise Tax (800)	353,901	175,867	-	
Total Requirements by Fund	353,901	175,867	-	-
<u>Resources by Budgetary Category</u>				
Taxes	353,901	175,867	-	
Total Resources by Budgetary Category	353,901	175,867	-	-

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

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

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

TAX FOR EMERGENCY COMMUNICATIONS

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

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

Oregon Senate Bill 1559 amended the above statute to provide for direct payments to the 9-1-1 jurisdictions. Klamath County closed this fund in 2012-13 in recognition of the amendment.

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

Klamath County, Oregon
2014-2015 Budget Financial Presentation
596 Taylor Grazing

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

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

Klamath County, Oregon
2014-2015 Budget Financial Presentation
226 Tourism Fund

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	90,581	86,610	163,487	186,000
Subtotal Current Expenditures	90,581	86,610	163,487	186,000
Contingency	-	-	154,000	160,193
Unappropriated Fund Balance	199,525	243,927	-	-
Subtotal Noncurrent Expenditures	199,525	243,927	154,000	160,193
Total Requirements by Budgetary Category	290,105	330,537	317,487	346,193

Requirements by Fund				
Tourism (226)	290,105	330,537	317,487	346,193
Total Requirements by Fund	290,105	330,537	317,487	346,193

Resources by Budgetary Category				
Intergovernmental	9,880	-	-	-
Charges for Services	11,971	-	-	-
Investment Earnings	749	459	500	500
Interfund Transfers	122,500	130,553	116,987	125,693
Miscellaneous	-	-	-	-
Beginning Fund Balance	145,006	199,525	200,000	220,000
Total Resources by Budgetary Category	290,105	330,537	317,487	346,193

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

Mandate	Total Cost	Personnel Services	FTE
Tourism	346,193	-	-
Total Mandates	346,193	-	-

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 226 - Tourism Competitive Grants							
<u>Revenues</u>							
Department: 160 - Tourism							
IG - Intergovernmental							
33405	Grants	0.00	0.00	0.00	0.00	0.00	N/A
33521	CDBC Grant	0.00	0.00	0.00	0.00	0.00	N/A
33690	Grants - Miscellaneous	9,880.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$9,880.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
36911	Projects - Special Bulletins	11,970.62	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$11,970.62	\$0.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	748.67	459.10	500.00	500.00	0.00	0%
Account Classification Total: IN - Interest		\$748.67	\$459.10	\$500.00	\$500.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	122,499.66	130,553.47	116,987.00	125,693.00	8,706.00	7%
Account Classification Total: TI - Interfund Transfers		\$122,499.66	\$130,553.47	\$116,987.00	\$125,693.00	\$8,706.00	7%
FB - Fund Balances							
31001	Beginning Fund Balance	145,006.31	199,524.69	200,000.00	220,000.00	20,000.00	10%
Account Classification Total: FB - Fund Balances		\$145,006.31	\$199,524.69	\$200,000.00	\$220,000.00	\$20,000.00	10%
Department Total: 160 - Tourism		\$290,105.26	\$330,537.26	\$317,487.00	\$346,193.00	\$28,706.00	9%
<u>Expenditures</u>							
Department: 160 - Tourism							
MS - Material and Services							
45015	Intradepartmental Administration Charges	0.00	6,000.00	6,000.00	6,000.00	0.00	0%
45020	Contract Services	20,388.13	0.00	0.00	0.00	0.00	N/A
46930	Special Projects Expense	65,192.44	80,610.47	157,487.00	180,000.00	22,513.00	14%
99770	Internal Services	5,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$90,580.57	\$86,610.47	\$163,487.00	\$186,000.00	\$22,513.00	14%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
301 Title III

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	131,057	79,426	956,700	615,000
Subtotal Current Expenditures	131,057	79,426	956,700	615,000
Interfund Transfers	-	408,226	-	-
Reserves	-	-	332,500	355,000
Contingency	-	-	1,105,000	1,111,500
Unappropriated Fund Balance	2,373,594	2,300,586	-	-
Subtotal Noncurrent Expenditures	2,373,594	2,708,813	1,437,500	1,466,500
Total Requirements by Budgetary Category	2,504,651	2,788,239	2,394,200	2,081,500
Requirements by Fund				
Federal Forest Title III (285)	2,096,424	2,380,013	2,394,200	2,081,500
O & C Title III (295)	408,226	408,226	-	-
Total Requirements by Fund	2,504,651	2,788,239	2,394,200	2,081,500
Resources by Budgetary Category				
Investment Earnings	13,272	6,419	13,500	13,500
Interfund Transfers	-	408,226	-	-
Beginning Fund Balance	2,491,379	2,373,594	2,380,700	2,068,000
Total Resources by Budgetary Category	2,504,651	2,788,239	2,394,200	2,081,500

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

Mandate	Total Cost	Personnel Services	FTE
Title III	2,081,500	-	-
Total Mandates	2,081,500	-	-

Title III-County Funds

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

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 285 - Title III							
<u>Revenues</u>							
Department: 301 - Federal Forest Title III							
Sub Department: 501 - Title III Original							
IG - Intergovernmental							
IN - Interest							
39150	Investments - Interest On	5,070.47	2,241.08	5,000.00	5,000.00	0.00	0%
Account Classification Total: IN - Interest		\$5,070.47	\$2,241.08	\$5,000.00	\$5,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	985,812.89	871,354.13	874,000.00	848,000.00	(26,000.00)	-3%
Account Classification Total: FB - Fund Balances		\$985,812.89	\$871,354.13	\$874,000.00	\$848,000.00	(\$26,000.00)	-3%
Sub Department Total: 501 - Title III Original		\$990,883.36	\$873,595.21	\$879,000.00	\$853,000.00	(\$26,000.00)	-3%
Department Total: 301 - Federal Forest Title III		\$990,883.36	\$873,595.21	\$879,000.00	\$853,000.00	(\$26,000.00)	-3%
<u>Expenditures</u>							
Department: 301 - Federal Forest Title III							
Sub Department: 501 - Title III Original							
MS - Material and Services							
45020	Contract Services	119,529.23	25,460.21	375,000.00	92,000.00	(283,000.00)	-75%
Account Classification Total: MS - Material and Services		\$119,529.23	\$25,460.21	\$375,000.00	\$92,000.00	(\$283,000.00)	-75%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	400,000.00	611,000.00	211,000.00	53%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$400,000.00	\$611,000.00	\$211,000.00	53%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	104,000.00	150,000.00	46,000.00	44%
99981	Unappropriated Fund Balance	871,354.13	848,135.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$871,354.13	\$848,135.00	\$104,000.00	\$150,000.00	\$46,000.00	44%
Sub Department Total: 501 - Title III Original		\$990,883.36	\$873,595.21	\$879,000.00	\$853,000.00	(\$26,000.00)	-3%
Department Total: 301 - Federal Forest Title III		\$990,883.36	\$873,595.21	\$879,000.00	\$853,000.00	(\$26,000.00)	-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: 285 - Title III							
<u>Revenues</u>							
Department: 301 - Federal Forest Title III							
Sub Department: 502 - Title III New							
IN - Interest							
39150	Investments - Interest On	5,984.67	2,839.57	6,000.00	6,000.00	0.00	0%
Account Classification Total: IN - Interest		\$5,984.67	\$2,839.57	\$6,000.00	\$6,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,099,556.37	1,094,013.14	1,099,700.00	822,000.00	(277,700.00)	-25%
Account Classification Total: FB - Fund Balances		\$1,099,556.37	\$1,094,013.14	\$1,099,700.00	\$822,000.00	(\$277,700.00)	-25%
Sub Department Total: 502 - Title III New		\$1,105,541.04	\$1,096,852.71	\$1,105,700.00	\$828,000.00	(\$277,700.00)	-25%
Department Total: 301 - Federal Forest Title III		\$1,105,541.04	\$1,096,852.71	\$1,105,700.00	\$828,000.00	(\$277,700.00)	-25%
<u>Expenditures</u>							
Department: 301 - Federal Forest Title III							
Sub Department: 502 - Title III New							
MS - Material and Services							
45020	Contract Services	11,527.90	41,960.28	449,700.00	353,000.00	(96,700.00)	-22%
Account Classification Total: MS - Material and Services		\$11,527.90	\$41,960.28	\$449,700.00	\$353,000.00	(\$96,700.00)	-22%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	500,000.00	325,000.00	(175,000.00)	-35%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$500,000.00	\$325,000.00	(\$175,000.00)	-35%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	156,000.00	150,000.00	(6,000.00)	-4%
99981	Unappropriated Fund Balance	1,094,013.14	1,054,892.43	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,094,013.14	\$1,054,892.43	\$156,000.00	\$150,000.00	(\$6,000.00)	-4%
Sub Department Total: 502 - Title III New		\$1,105,541.04	\$1,096,852.71	\$1,105,700.00	\$828,000.00	(\$277,700.00)	-25%
Department Total: 301 - Federal Forest Title III		\$1,105,541.04	\$1,096,852.71	\$1,105,700.00	\$828,000.00	(\$277,700.00)	-25%

**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: 285 - Title III							
<u>Revenues</u>							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
IN - Interest							
39150	Investments - Interest On	0.00	751.24	1,500.00	1,500.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$751.24	\$1,500.00	\$1,500.00	\$0.00	0%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	232,016.48	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$232,016.48	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	230,000.00	221,000.00	(9,000.00)	-4%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$230,000.00	\$221,000.00	(\$9,000.00)	-4%
Sub Department Total: 501 - Title III Original		\$0.00	\$232,767.72	\$231,500.00	\$222,500.00	(\$9,000.00)	-4%
Department Total: 302 - O&C Title III		\$0.00	\$232,767.72	\$231,500.00	\$222,500.00	(\$9,000.00)	-4%
<u>Expenditures</u>							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
MS - Material and Services							
45020	Contract Services	0.00	12,005.91	67,000.00	95,000.00	28,000.00	42%
Account Classification Total: MS - Material and Services		\$0.00	\$12,005.91	\$67,000.00	\$95,000.00	\$28,000.00	42%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	125,000.00	102,500.00	(22,500.00)	-18%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$125,000.00	\$102,500.00	(\$22,500.00)	-18%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	39,500.00	25,000.00	(14,500.00)	-37%
99981	Unappropriated Fund Balance	0.00	220,761.81	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$220,761.81	\$39,500.00	\$25,000.00	(\$14,500.00)	-37%

**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: 285 - Title III							
Revenues							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
IN - Interest							
39150	Investments - Interest On	0.00	587.17	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$587.17	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	176,209.82	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$176,209.82	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	177,000.00	177,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$177,000.00	\$177,000.00	\$0.00	0%
Sub Department Total: 502 - Title III New		\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
Department Total: 302 - O&C Title III		\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
Expenditures							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
MS - Material and Services							
45020	Contract Services	0.00	0.00	65,000.00	75,000.00	10,000.00	15%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$65,000.00	\$75,000.00	\$10,000.00	15%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	80,000.00	73,000.00	(7,000.00)	-9%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$80,000.00	\$73,000.00	(\$7,000.00)	-9%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	33,000.00	30,000.00	(3,000.00)	-9%
99981	Unappropriated Fund Balance	0.00	176,796.99	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$176,796.99	\$33,000.00	\$30,000.00	(\$3,000.00)	-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
	Sub Department Total: 502 - Title III New	\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
	Department Total: 302 - O&C Title III	\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
Fund Revenue	Total: 285 - Title III	\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
Fund Expenditure	Total: 285 - Title III	\$0.00	\$176,796.99	\$178,000.00	\$178,000.00	\$0.00	0%
Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

Klamath County, Oregon
2014-2015 Budget Financial Presentation
610 Economic Development

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	180,003	196,976	297,000	231,000
Debt Service	17,239	-	-	-
Subtotal Current Expenditures	197,243	196,976	297,000	231,000
Interfund Transfers	1,000	-	-	-
Reserves	-	-	-	-
Contingency	-	-	79,500	249,500
Unappropriated Fund Balance	59,248	229,005	-	-
Subtotal Noncurrent Expenditures	60,248	229,005	79,500	249,500
Total Requirements by Budgetary Category	257,491	425,981	376,500	480,500
<u>Requirements by Fund</u>				
Economic Development (610)	257,491	425,981	376,500	480,500
Total Requirements by Fund	257,491	425,981	376,500	480,500
<u>Resources by Budgetary Category</u>				
Intergovernmental	265,550	279,272	250,000	280,000
Investment Earnings	78	400	500	500
Interfund Transfers	-	87,060	-	-
Debt Proceeds	-	-	-	-
Miscellaneous	145	-	36,000	-
Beginning Fund Balance	(8,282)	59,248	90,000	200,000
Total Resources by Budgetary Category	257,491	425,981	376,500	480,500
Full-Time Employee Equivalents	-	-	-	-
<u>Mandate</u>				
Economic Development	480,500	-	-	
Total Mandates	480,500	-	-	

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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: 610 - Economic Development							
<u>Revenues</u>							
Department: 785 - Economic Development							
IG - Intergovernmental							
33021	Video Poker	265,550.00	279,272.00	250,000.00	280,000.00	30,000.00	12%
Account Classification Total: IG - Intergovernmental		\$265,550.00	\$279,272.00	\$250,000.00	\$280,000.00	\$30,000.00	12%
IN - Interest							
39150	Investments - Interest On	77.85	400.20	500.00	500.00	0.00	0%
Account Classification Total: IN - Interest		\$77.85	\$400.20	\$500.00	\$500.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	145.22	0.00	36,000.00	0.00	(36,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$145.22	\$0.00	\$36,000.00	\$0.00	(\$36,000.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	87,060.32	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$87,060.32	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	(8,281.89)	59,248.42	90,000.00	200,000.00	110,000.00	122%
Account Classification Total: FB - Fund Balances		(\$8,281.89)	\$59,248.42	\$90,000.00	\$200,000.00	\$110,000.00	122%
Department Total: 785 - Economic Development		\$257,491.18	\$425,980.94	\$376,500.00	\$480,500.00	\$104,000.00	28%
<u>Expenditures</u>							
Department: 785 - Economic Development							
MS - Material and Services							
44000	Travel	11,194.86	11,203.46	30,000.00	30,000.00	0.00	0%
44200	Dues / Fees	9,263.15	14,061.75	15,000.00	15,000.00	0.00	0%
44860	Predatory Animal Control	15,000.00	15,000.00	66,000.00	0.00	(66,000.00)	-100%
45021	Interest Expense	22.80	0.00	0.00	0.00	0.00	N/A
46930	Special Projects Expense	8,522.58	20,710.64	50,000.00	50,000.00	0.00	0%
99630	Economic Development Grant	136,000.00	136,000.00	136,000.00	136,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$180,003.39	\$196,975.85	\$297,000.00	\$231,000.00	(\$66,000.00)	-22%

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
---------------------------------------	-------	-------	-------	-------

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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	-	-	-	-
---------------------------------------	---	---	---	---

<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.

THIS PAGE INTENTIONALLY LEFT BLANK

**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
---------------------------------------	-------	-------	-------

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.

THIS PAGE INTENTIONALLY LEFT BLANK

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														

THIS PAGE INTENTIONALLY LEFT BLANK

**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%

