Proposed Budget

2014-2015

Budget Committee Members

Board of Commissioners	Citizen Committee Members
Jim Bellet	Allan Craigmiles
Dennis Linthicum	Kelley Minty Morris
Tom Mallams	Del Fox

Budget Officer: Jason Link

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Klamath County, Oregon
2014-2015 Budget Presentation
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Mission, Values and Vision Statement

Klamath County, Oregon

2014-15 Proposed Budget

Mission

Serving our Citizens through Stewardship

Values

Service

- **Integrity**—acting in a consistent method in regards to our values, methods, measures, principles, expectations, and outcomes.
- **Ethics**—acting in a responsible, honest and truthful manner.
- **Leadership**—the mark of true leadership is not power and privilege, but humble service that puts the needs of our community first.

Stewardship

- **Protection**—protection of Life, Liberty and the Pursuit of Happiness is the primary role of government.
- **Environment**—responsible use and protection of the natural environment through conservation and sustainable practices.
- **Accountability**—responsible planning and management of resources through a fair and transparent process.

Vision

- **Community**—nurturing an environment that builds strong, healthy families through voluntary associations across diverse personal and family interests.
- **Relationships**—enhancing community cooperation and understanding between families, neighborhoods, businesses and individuals to achieve common goals.
- **Future**—strategic planning to maintain a fiscally sustainable organization.

Klamath County Board of Commissioners

Klamath County adopted the Missions, Values and Vision statement to provide a framework for making decisions that impact Klamath County government and the community.

Knowing the mission, values and vision of the organization enables our leaders and employees to consider the greater good when making tough decisions.

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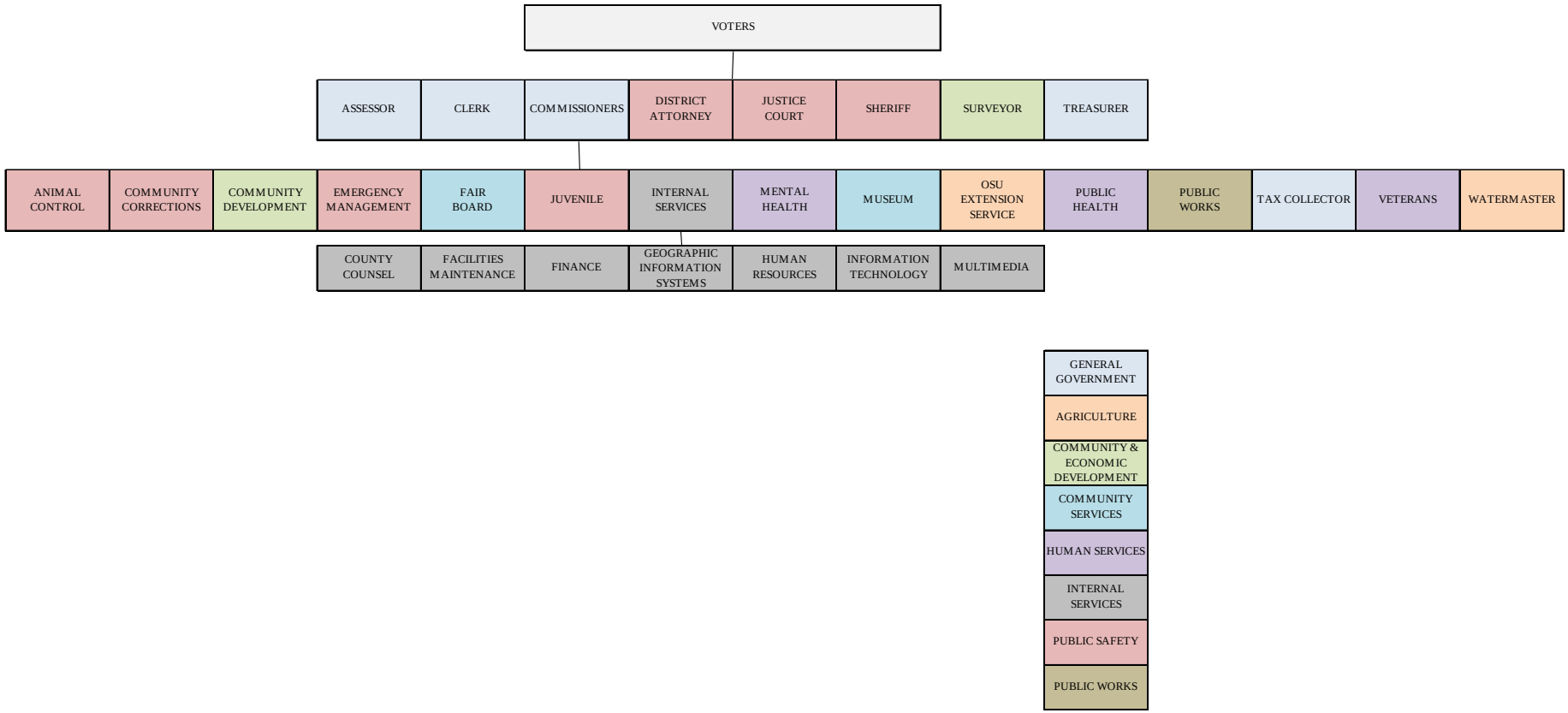
Klamath County, Oregon
2014-2015 Budget Presentation
Organizational Chart



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Klamath County, Oregon
2014-2015 Budget Presentation
List of Elected Officials

Position	Name	Term Expires
Assessor	Leonard Hill	January 2, 2017
Clerk	Linda Smith	January 3, 2015
Commissioners	Tom Mallams	January 2, 2017
	Dennis Linthicum	January 3, 2015
	Jim Bellet	January 2, 2017
District Attorney	Rob Patridge	January 3, 2015
Justice of the Peace	Karen Oakes	January 2, 2017
Sheriff	Frank Skrah	January 2, 2017
Surveyor	Michael Markus	January 2, 2017
Treasurer	Jason Link	January 2, 2017

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Klamath County, Oregon
2014-2015 Budget Presentation
List of Appointed Officials

Position	Name
Agricultural Experiment Station (State Appointed)	William Riggs
Animal Control	Mike Horton
Budget & Finance	Jason Link
Cooperative Extension (State Appointed)	William Riggs
Community Corrections	Kiki Parker-Rose
Community Development	Stephanie Brown
County Counsel	Dave Groff
Emergency Management	George Buckingham
Fair Manager	Todd Hoggarth
Human Resources	Daneen Dail
Juvenile	Dan Golden
Maintenance	Thomas Banks
Information Technology	Randall Paul
Developmental Disability Services	Carrie Buck
Museum	Todd Kepple
Public Health	Marilynn Sutherland
Public Works	Stan Strickland
Tax Collector	Rafael Hernandez
Watermaster (State Appointed)	Scott White
Veteran's Services	Kathy Pierce

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Klamath County, Oregon
2014-2015 Budget Presentation
List of Boards, Committees and Commissions

Local Alcohol and Drug Planning Committee
Ambulance Advisory Board
Bicycle Trails Advisory Board
Budget Committee
Budget Task Force Committee
Citizens Safety and Building Advisory Committee
Commission on Children and Families
Community College Services Advisory Committee
Community Corrections Committee
County Charter Committee
County Compensation Board
Courthouse Task Force Committee
Dock Commission (City of Klamath Falls, Oregon)
Dog Commission
DUII Task Force Committee
Board of Equalization
Energy Advisory Committee
Fair Board
Farm Use Board of Review
Grazing Advisory Committee
Health Board (Not a County Appointed Board)
Historical Landmark Commission
Klamath Housing Authority
Long-Term Financial Planning Committee
Mental Health Advisory Board
Museum Advisory Board
Natural Resource Advisory Committee
Overall Economic Development Program Committee
Park Board
Planning Commission
Board of Ratio Review
Roads Advisory Committee
Solid Waste Management Advisory Committee
Tourism Advisory Committee
Water Resources Advisory Committee
Weed Control Advisory Committee
Wolf Depredation Compensation Committee

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Klamath County, Oregon
2014-2015 Budget Presentation
Budget Calendar

Prepare Budget Documents	January through April 11, 2014
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 21, 2014
Post Notice of Budget Committee Meeting on website	March 21, 2014
Budget Committee Meetings	April 14, 2014 through April 18, 2014
Submit CAFFA Grant to State of Oregon	May 1, 2014
Prepare Budget Summary	May 2, 2014 through June 14, 2014
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 2, 2014
Public Hearing by Board of Commissioners	June 17, 2014
Board of Commissioners Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 17, 2014
Certify Taxes to County Assessor	July 15, 2014

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KLAMATH COUNTY
OREGON

FINANCE & BUDGET OFFICE

April 14, 2014

Members of the Budget Committee, Board of Commissioners, and Citizens of Klamath County:

We continue to find ourselves in a precarious position, along with others, waiting to see what will happen with the local economy and federal legislation to either reauthorize or fund Secure Rural Schools (SRS) and Payment in Lieu of Taxes (PILT), respectively. This proposed budget excludes funding provided under SRS and PILT. In addition, the proposed budget anticipates a $500 thousand transfer from the Road Fund to the General Fund for Sheriff Patrol services.

In the General Fund, the Board of Commissioners have proposed a budget that does not match current anticipated revenues with expenses. The proposed budget will spend more money than is currently anticipated to be received by approximately $1 million. If the Road Fund transfer is eliminated this would increase to $1.5 million. This is primarily to maintain a minimal funding for base level programing. The proposed budget is not a sustainable budget. I define a sustainable budget as one in which current ongoing revenues are matched with current expenditures.

It is imperative that working capital is maintained in the General Fund to provide resources to operate from July to November when property taxes are received. That working capital amount is estimated at $3.7 million. The general fund was able to start the 2014 fiscal year with approximately that amount of money and therefore no loan was necessary.

The proposed budget for fiscal year 2015 continues on the principles adopted in fiscal year 2014. The Consumer Price Index (CPI-W) has risen 2.19% over the prior year. Fiscal year 2015 is the second half of the State's biennium budget so those portions of the County budget most affected by the State budget could see significant changes.

The budget includes a cost of living for most employee benefit groups. The health insurance medical contribution has increased $1,200 per year for employees in one union and the unrepresented employees. This was done to provide funding to meet the insurance requirements under the Affordable Care Act. In addition the Board of Commissioners has changed the benefit eligible status of employees from 0.50 FTE to 0.75 FTE to mirror the changes in the Affordable Care Act. All existing employees will be grandfathered in their benefits and the change will apply to all new employees. There are also increases budgeted to accommodate merit step increases for those who have not hit the top of their pay range.

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The County is currently in negotiations with most of its unions, but given the current budget situation we expect a fairly small financial impact and little effect on levels of service.

Klamath County has two pension plans covering substantially all employees. Sheriff's department employees and certain employees of the Community Corrections department are participants in the State of Oregon Public Employees Retirement System (PERS). All other Elected Officials and county employees are participants in the Pension Plan for Employees of Klamath County (Pension Plan).

PERS is experiencing high unfunded actuarial liabilities. The Oregon legislature has passed legislative changes to the PERS system which has caused the County contribution rates to substantially decrease. Klamath County's mandatory contribution rates to PERS for the 2013-2015 state biennium have decreased to 4.69% from 8.79% for Tier I and II and remained constant at 0.49% for OPSRP.

The County Pension Plan is also experiencing high unfunded actuarial liabilities. The recommended contribution rate from the actuary for the 2015 fiscal year is 18.40% an increase of 2.36% from the prior report. The contribution rate proposed in the budget has been increased by 1.00% to 17.00% for fiscal year 2015. Unless underlying investments significantly outperform actuarial rates or changes are made to the plan, the County's unfunded actuarial liability will continue to grow.

Current forecasts of the State budget for the next biennium are relatively flat. The State is forecasting revenues to return to pre-recession levels but collections are not anticipated to keep pace with the cost of government, leading to further reductions in support to counties. Property values appear to have stabilized, which should have a positive impact on the amount of property taxes available.

The county, cities, and tax districts are continuing to face serious financial concerns as a result of shrinking revenues and increasing costs. The State is considering legislation that is affecting the resources that come to counties to provide the services that the State and Federal Government mandates. The lack of recovery in the local economy is continuing to effect individuals and families including taxing districts. The Federal Government passed significant changes in health care, which will affect the County's budget in this fiscal year and in years to come.

This budget does have services that are changing due to changes in funding at the State level, including Community Corrections, Commission on Children and Families, Mental Health, and Public Health to name a few areas. Services in Community Development appear to have stabilized due to the housing market. The budget was based on the target budget approved by the Board of Commissioners. We realize many programs that are state funded have been reduced and are still being reduced so some departments may be asking for money from the General Fund. Remember that any changes to the budget will affect other programs as directed by the Board.

If federal legislation for SRS and PILT are not reauthorized or funded and the economy continues to underperform, service levels provided by most departments will be impacted.

The Board of Commissioners elected to spend a portion of the working capital in the General Fund and to use $500 thousand of Road Fund reserves for Sheriff Patrol. These factors combined with the reduction in

SRS and PILT resulted in a reduction to the General Fund of $3 million. The Board of Commissioners chose to allocate that reduction into the Sheriff, District Attorney, and Juvenile departments within the General Fund. The Sheriff's Office was reduced by approximately $1.8 million. This was a reduction of $1.2 million in road funds and a 10% cut on General Fund support (approximately $600 thousand). With this reduced funding the Sheriff's Office felt it could no longer meet its obligations under certain contracts and further reduced its budget by approximately $600 thousand. Compounding the cut to a total of $2.4 million.

The next fiscal reduction that needs to be considered is the expiration of state legislation allowing the use of Road Fund reserves for Sheriff Patrol. In the proposed budget this is $500 thousand. The Budget Committee and the Board of Commissioners need to plan strategically for how the County will operate on a sustainable basis without the use of those funds.

The General Fund does not have sufficient reserves to weather the expiration of the state legislation for use of Road Funds and federal legislation of SRS and PILT and maintain service levels at the level in the 2015 proposed budget. I feel compelled to bring this to the Budget Committee's attention because there are those who look at the anticipated working capital and feel that it should be used to expand services at this time, by providing funding for enhanced governmental services, or non-mandated services and other governmental or non-profit organizations, and for a multitude of other possibilities. This is not the time to use working capital funds to increase operating expenditures. We need to think strategically and reach a point where current operating revenues are matching expenditures.

Sufficient funds are not currently budgeted to provide appropriate cash flow for the 2016 fiscal year. The working capital in the General Fund is not sufficient to provide operating cash until property taxes are received in November nor does it have sufficient funding for other contingencies within the General Fund. The Budget Committee is expected to deliberate and make decisions to ensure that appropriate resources are available to begin the following fiscal year. An operating loan for the General Fund may be necessary in fiscal year 2016 if the proposed budget for fiscal year 2015 is adopted and no additional funding is available or expenditures are reduced.

The proposed budget is a "reduced" budget that takes into consideration increases for contract agreements, county retirement, insurance costs, and other costs that the departments do not have control over. This budget reflects our best effort to address the issues we face given the priorities set by the Board of Commissioners. It also maintains minimum State-mandated services.

The Budget Committee has the opportunity to make any revisions on how the county will utilize resources to provide programs to the residents of Klamath County as demographics vary and change. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. All funds including those with debt service are balanced in accordance with Oregon municipal debt law.

This budget message is organized into six major categories designed to give the reader an overview of County issues, priorities, and finances. They are:

• Revenue and Expense Overview
• Legislative Initiatives that Impact the Proposed Budget
• Short Term Financial and Other Initiatives that Impact the Proposed Budget
• Long Term Financial and Other Matters that Impact the Proposed Budget
• Significant Departmental and Fund Highlights and Issues
• Processes Used to Develop the Budget and Organization

The preparation of a budget this complex would not be possible without the hard work and contributions of many. I would like to acknowledge the efforts of each of the elected officials, department heads, program managers and my staff that participated to prepare this proposed budget.

Revenue and Expense Overview

The General Fund revenues and expenditures are proposed at $25,879,461, including transfer payments (counted twice). Proposed countywide revenues and expenditures are proposed at $177,431,589, including transfer payments (counted twice), compared to the prior fiscal year countywide budget of $193,978,132 and general fund budget of $28,812,586. The majority of the revenue is cash carryover from the prior fiscal year, dedicated dollars earmarked for roads generated from federal forest receipts and gas taxes. The actual revenue and expenditures, excluding transfers, were as follows:

Year	Revenues	Expenditures
2012-13	$197,808,146	$65,542,041
2011-12	$196,912,791	$61,512,347
2010-11	$187,370,955	$64,644,527
2009-10	$198,638,933	$99,091,364
2008-09	$214,294,774	$75,045,385
2007-08	$205,788,776	$75,483,184
2006-07	$208,871,992	$80,408,776
2005-06	$194,716,854	$70,480,204
2004-05	$182,634,357	$63,921,174
2003-04	$172,904,000	$66,478,386

This year's staffing includes merit steps per contract agreements. The Board of Commissioners has requested that the budget be prepared with cost of living and medical contribution increases. The insurance cap for most employees is increasing to $875 per month. The County Compensation Board is required by state law to conduct an annual review of Elected Official's compensation each year. The Compensation Board will make a report to the Budget Committee on Monday, April 14th regarding the Elected Officials. A copy of their recommendations is included elsewhere in this document.

Klamath County's permanent tax rate is $1.7326 per $1,000 of assessed value. Measure 50 allows a three percent increase in assessed value on existing property, plus an increase for new improvements each year. Our estimated revenue will be $8,096,000 or $1.6936 per $1,000 of assessed value for the general fund and $186,000 or $0.0390 per $1,000 of assessed value for veterans' services. Tax estimates will be affected by the exemptions that the state legislators approve during the last session, plus any appeals approved by the State Tax Court. In addition, certain farm land in the county was changed from irrigated

land to dry land during the fiscal year 2014. The water situation has not improved this year and the change is expected to remain for the 2015 fiscal year.

The state legislature began their session in January 2013 and recently completed its session in 2014. There were many measures before the legislature and on ballots that could affect this budget if approved. There are also many measures that the Federal legislature is considering, that will have a major impact on the budget and the community. If legislation passes any of the proposed measures, the county will have financial changes to address. The involvement of our County officials during state and federal legislation is vital. We need to support the Board of Commissioners and community leaders' roles in working for our community with the state and federal legislatures this coming year.

Legislative Initiatives that Impact the Proposed Budget

Significant legislation that will impact the proposed budget includes the following legislation:

Oregon House Bill 4165 expands the oversight of Early Learning Council. Establishes Youth Development Council to oversee unified system that provides services to children and youth in manner that supports academic success and reduces criminal involvement. Continuously appropriates moneys in account to Early Learning Council for distribution to counties for purposes related to preventing or reducing child abuse. Abolishes Juvenile Crime Prevention Advisory Committee and transfers functions of committee to Youth Development Council. Abolishes State Commission on Children and Families and transfers functions of commission to Early Learning Council and Youth Development Council. Abolishes local commissions on children and families. Abolishes Commission for Child Care and transfers functions to Early Learning Council. This is anticipated to a have a significant impact on the Klamath County Commission on Children and Family's budget in fiscal year 2015. The Commission on Children and Family budget has been significantly reduced and merged into the Public Health fund as a sub-department in contemplation of either dissolving based on this legislation or becoming a hub. If hub status is maintained the budget will require a significant supplemental during the fiscal year.

Oregon House Bill 4175 permits certain counties to use federal forest reserve moneys in county road funds for law enforcement purposes related to roads. This legislation expires in January of 2016. The 2015 budget before the Budget Committee contemplates the implementation of this law. The budget includes a $500 thousand transfer from the Road Fund to the General Fund to fund patrol services. The Board of Commissioners and the Sheriff will need to work together to determine an appropriate step down method of the use of these funds so that an abrupt cutoff or change in service is avoided.

Oregon House Bill 3453 provides that the Governor may proclaim in affected counties a public safety fiscal emergency, with unanimous agreement of the President and Minority Leader of the Senate and the Speaker and Minority Leader of the House; permits consolidation or merger of units of local government and for intergovernmental agreements to provide services; allows imposition of income tax assessment on residents of affected counties, with the maximum rate to be specified in a proclamation and with approval of the county governing body. Several counties in Southwest Oregon are meeting to discuss how this could be implemented and what the ramifications are. If a solution to the degrading service

levels of public safety in Klamath County are not adequately addressed, Klamath County may need to consider utilizing this provision.

On October 2, 2013, the Secure Rural Schools and Community Self-Determination Act of 2000 was reauthorized for federal fiscal year (FY) 2013 as part of HR 527 Helium Stewardship Act. On February 2, 2014, the Agricultural Act of 2014 was signed which reauthorized counties to receive their full PILT entitlement through federal fiscal year 2014. No legislation currently enacted either reauthorizes these payments or sets their funding level for the next fiscal year. Therefore, the the budget for fiscal year 2015 before the Budget Committee contemplates the payments for SRS to return to levels based on the actual sales of timber and no payments for PILT.

Assessors of Coos, Curry, Douglas, Jackson, Josephine, Lane, and Klamath Counties created the Southwest Oregon Assessment & Taxation Coalition (SOATC) to form partnerships for delivery of assessment and taxation (A&T) services, to seek efficiencies in how A&T services are delivered, and to take advantage of economies of scale. With the help of the Oregon Department of Revenue, the Governor's office, and facilitation by the Policy Consensus Center at Portland State, SOATC won funding from the State under HB 5201A (2014) of $345,000 to implement 12-month pilot projects, such as sharing industrial and commercial appraisers, processing property tax exemption applications at one county for the seven, and compliance auditing of business personal property returns. The funding is from state general funds and has no effect on the state A&T funding account.

In order to trim the budget to a more balanced and sustainable level over the next few years, services will need to be reduced, eliminated, or an alternate funding source is needed to replace the declining funds from the federal government.

Short-Term Financial and Other Initiatives that Impact the Proposed Budget

There are a number of factors affecting the proposed budget for fiscal year 2015. Some factors may continue beyond this fiscal year. However, they are presented here as factors with a direct impact on this recommended budget.

State Mandated Services

The County is mandated by Oregon Statute to provide certain services to the public. The current economic environment has impressed upon us an acknowledgement that we can no longer perform all the services we have in the past to the same level. This necessitates a policy level decision as to what services the County will provide and to what service level it will be provided. Each department was asked to prepare a budget request to the Budget Committee. In those budget requests these state mandated services were given a high level of visibility. As the Budget Committee reviews the proposed budget keep in mind what the state mandated services are and the funding level the Budget Committee approves to those mandates.

Contingency, Reserve for Future Expenditures & Unappropriated Fund Balance

At the direction of the Board of Commissioners, the fiscal year 2015 General Fund proposed budget includes approximately $2.3 million in operating contingency and reserve for future expenditures. This means the County could spend all available resources in the 2015 fiscal year with no carry forward to 2016 fiscal year. Revenues in 2016 are projected to decrease a further $500 thousand with the expiration of Oregon House Bill 4175.

The purpose of an unappropriated ending fund balance is to provide the County with a cash or working capital balance with which to begin the fiscal year following the one for which this budget is being prepared (ORS 294.371 and OAR 150-294.371). The amount of an unappropriated ending fund balance, should be based on our cash requirements between July 1 of the fiscal year following the one for which we are budgeting, and the time sufficient revenues will become available from other sources to meet cash flow needs (generally November).

This would mean a reserve of five months of operating revenues or approximately $3.7 million should be available to begin the following year. Otherwise, the General Fund will borrow from another fund to provide operating resources to the departments within the fund until such time as property taxes are received.

Long-Term Financial and Other Matters that Impact the Proposed Budget

County Facilities

During the current and next fiscal year, certain departments are contemplating relocations.

Public Health is anticipating relocating to the space that was previously occupied by Mental Health on Vandenberg Road. Once Public Health relocates from the Pine Street building, the County anticipates closing the Pine Street building as it is in need of extensive repairs.

Developmental Disabilities is anticipating relocating to the space that was previously occupied by the OSU Extension and Experiment Station on Vandenberg Road. Once Developmental Disabilities relocates from the Richmond Street building, the County will need to develop a plan for which department may relocate this this facility or the County may dispose of the property.

Also there are many other county owned buildings that are requiring significant remediation costs that are not being planned for.

The County needs to develop a long-term reserve funding solution to maintain building infrastructure. To further this endeavor the Board of Commissioners adopted a policy for facility service charges in fiscal year 2015 that instituted a new $0.05 per square foot per month charge to go towards the capital project reserve fund. This is anticipated to generate approximately $137 thousand towards large infrastructure repair projects.

Property Taxes and Debt Limitations

The County is subject to a number of property tax and debt limitations imposed by Oregon Law. A complete schedule of these limitations is found in Appendix A. If inflation returns to a hyper inflationary percentage similar to that of the 1970s the current property tax system will fail to provide funding for even the basic operations of local government. The current system has also created great inequity in the tax system as equivalent houses in the same neighborhoods are now paying significantly different taxes. Local governments need to work with the Oregon legislature to make sure that this situation is appropriately addressed.

Debt Service

Information specific to debt and planned projects is included in Appendix B.

Fiscal Policies & Definitions

A complete list of adopted fiscal policies that have been applied to this budget are found in Appendix C. Every effort is being made to find less expensive ways to provide quality services.

Budget Format

The budget format and program descriptions are discussed in Appendix D.

Fund Descriptions

A description of the individual funds and their purposes can be found in Appendix E.

Internal Service Charges

A description of all internal service charges and how they are allocated can be found in Appendix F.

Wage Tables

The wage tables used in the preparation of the proposed budget can be found in Appendix G.

General Fund Budget Assumptions

A description of the assumptions used in developing the proposed budget for fiscal year 2015 can be found in Appendix H.

All Funds Summary

A summary of the proposed budget consolidating all funds may be found in Appendix I.

Significant Departmental and Fund Highlights and Issues

We are in a time of low interest rates, which translates into a lower growth rate on reserve funds. Those investment earnings that we have relied on in the past to supplement programs are no longer available this year. This has caused a further reduction in programs that relied upon those earnings to supplement operating revenues.

In addition, certain costs that were treated as a component of net interest earnings that are distributed to the funds are now accounted for in the Treasurer's budget to provide a greater level of transparency to the users of the budget and financial statements. In addition, internal service fees were reallocated based on all funds under the control of a department head / elected official. The Treasurer's Office internal service fees were increased by approximately $221 thousand to account for all of the funds flowing through the property tax distribution cycle. Those costs are offset by an administrative fee charged to the Treasurer's Investment Pool. These changes are expected to significantly reduce the net investment income distribution to the funds in the 2015 fiscal year. These changes increased the Treasurer budget by approximately $347 thousand. A similar increase in internal service fees is seen in the Tax Collector office by approximately $243 thousand. The increase in the Tax Collector was primarily offset by an increase in the subsidy from the General Fund. Most other department's internal service fees are approximately the same as the prior year.

Some departments reduced operating hours due to funding cuts. Other departments have been reduced to the point that further cuts would require the County to turn this service back to the State of Oregon; requiring services to be provided by individuals from out of the area, reducing the timeliness of services provided to county residents.

The General Fund is anticipating a reduction in revenue of $2.7 million in fiscal year 2015 to maintain the same funding levels as in the past. The primary sources of this decline are the loss of funding from Payment in Lieu of Taxes ($750 thousand), Secure Rural Schools ($767 thousand), and using reduced funding from Road Reserves ($1.2 million). A more complete analysis of the assumptions used to prepare the General Fund budget can be found in Appendix H.

This transfer from the Road Reserve to the General Fund is a short-term solution to a long-term problem. There have been multiple committees and citizens groups that have proposed recommendations for short-term and long-term solutions to the declining service levels with public safety for Klamath County. To date, no action has been taken to resolve the issues. Service levels will continue to decline from the present.

The budget for fiscal year 2015 also contemplates a continued reduction in funding to the Road Fund by approximately $5.0 million as a result of the loss of funding from Secure Rural Schools. In addition to the $500 thousand the Board of Commissioners is recommending be used to fund patrol services in the General Fund.

The Sheriff is proposing to close the "B and C Pods" at the jail with a layoff of 16 employees and reduce the jail capacity by 88 beds. Also proposed is a reduced staffing level for patrol with a layoff of 16

employees and reduce patrol from 20 hours per day 7 days a week to 8 hours a day 5 days a week. The Sheriff is proposing not renewing contracts with multiple agencies due to staffing reductions that further compounds the loss of funding described above. The Sheriff has indicated this will have ripple effects throughout the public safety community.

Community Corrections currently utilizes the “C Pod” for treatment services. With the closure of that pod, Community Corrections will not be able to utilize those resources for treatment of offenders and will need to contract with other counties for jail beds.

The Juvenile department began operating the Youth Inspiration Program during the 2014 fiscal year. The expanded services provide a revenue stream to the department to offset costs of operating the detention center. Revenues in the department are expected to decline by approximately $142 thousand and costs are increasing. The Juvenile department is not able to maintain the same level of service with the resources available. To balance this situation, the Juvenile department is proposing laying off 3 of the 6 probation counselors and maintaining the detention facility.

The District Attorney is proposing a reduction of 2 deputy district attorneys. With this reduction there will be more court rooms than attorneys. The ability to hold criminals accountable in our community will be limited.

The subsidy from the General Fund to the Community Development Fund ($86 thousand) has been reduced by $30 thousand. The subsidy is targeted solely at the Planning division with the elimination of the subsidy for the On-Site division. The Community Development Department also is proposing the implementation of a new fee structure for the On-Site division to match the State of Oregon Department of Environmental Quality fees. If the On-Site division does not generate enough revenues in fees the division will either require a subsidy from the General Fund or be turned back to the State of Oregon.

The subsidy from the General Fund to the Public Health Fund ($120 thousand) has been modified to support specific divisions within the Public Health Department. The subsidy to the Public Health Fund is providing support for the nursing clinic and environmental health divisions. The subsidy previously provided for the medical examiner ($30 thousand) has been reallocated to the District Attorney to provide for the deputy medical examiner position. The State of Oregon has agreed to contract with the medical examiner on a regional basis for southwest Oregon. Our District Attorney was instrumental in securing the funding for this service.

The Commission on Children and Families Fund is budgeted to close at the end of fiscal year 2014 and merge into the Public Health Fund as a separate sub-department. The division is budgeted to spend out its remaining reserves over the fiscal year and then dissolve. This could change as the State implements the changes with the Early Learning Councils and if Klamath County becomes a regional hub for services.

The Mental Health Fund has changed significantly from the 2014 fiscal year. Klamath Behavioral Health and Wellness has closed with a reduction of approximately 56 FTE. The only operating division left is Developmental Disabilities. This has placed increased responsibilities on this division as it matures to department level responsibilities.

Processes Used to Develop the Budget and Organization

The Board of Commissioners met on numerous occasions in November and December 2013 to discuss the budget for fiscal year 2015. The Board of Commissioners used the principles established in the mission, values and vision statement (statement on page i) in setting the priorities and funding levels for the fiscal year 2015. In addition, the Board of Commissioners held a series of public meetings with other Elected Officials and Department Directors to discuss the financial aspects of their operations. These meetings took place during the months leading up to this meeting. No public testimony was heard at those meetings.

The Budget Committee hearings on the proposed budget will be held starting April 14, 2014. During the presentation and review, there will be scheduled opportunities for public input. Budget deliberations are scheduled to occur at the end of the process. All Budget Committee meetings are open to the public and public testimony is always welcome.

Community organizations have in the past been provided an opportunity to present to the Budget Committee. Their presentation will take place in a time period provided by the Budget Committee Chair in a public comment period. I have not scheduled them for a specific time.

The County's Elected Official Salary Committee has met previously and developed a recommendation for Elected Officials' salaries and will present it to the full Budget Committee for action.

The organizational chart (found on page ii) includes a view of the County with its departments. For each County department there is a discussion at the beginning of their section. An overview of each department, significant accomplishments in the prior year, as well as information on all programs within the department are found behind their tab. For each program, the budget reflects a statement of purpose, mandated services, self-imposed services, measures of effectiveness, and significant issues facing the department. Additionally, financial information is included.

The budget is organized around the County's functional areas. Although the County has adopted a program budget format, the State of Oregon requires retention of a line-item budget format.

Throughout the budget, the specific goals that each program strives to meet are identified in a description of the particular program. The narrative for each program includes a statement of the revenues generated by specific programs.

Conclusion

As the Budget Committee reviews the budgets with the departments, ask the Elected Officials and Department Directors what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by category, not individual line items. After the Budget Committee reviews and make the desired changes to the budget, it will approve

the budget. The approved budget will be published for final public hearing on Tuesday, June 17, 2014, where the Board of Commissioners will meet in a public session to adopt the budget. The Board of Commissioners are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Commissioners always encourages public input.

This budget has been prepared in a time of extraordinary financial stress. County governments must provide state, federal, and self-imposed mandated services at the local level, many of them without adequate funding from the State and Federal Government, face extremely difficult choices, particularly those that rely entirely on local funding. There are many people whose lives will be directly impacted by the choices the Budget Committee must make. Ever mindful of that, the Board of Commissioners and departments have worked hard to prepare a budget that preserves direct services to the greatest extent possible and keep in mind long-term strategies that will allow the County to do so in the future. I would like to extend my personal thanks to the citizen members of the Budget Committee for their time, concern, and constructive insights. I wish also to acknowledge the Board of Commissioners' support and leadership in these most challenging times.

Respectfully submitted,

Jason Link, CPA
Klamath County Budget Officer

Klamath County, Oregon
2014-2015 Budget Presentation
Appendix A – Property Taxes and Debt Limitations

Property Taxes

The County will certify its State-provided permanent tax rate in the amount of $1.7326 per thousand dollars of assessed valuation for 2014-2015. The total amount of property tax the County expects to levy on behalf of the General Fund is $8,612,766. Of this amount, the County expects to collect 94 percent for a net of $8,096,000.

Property Tax Limitations

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. Klamath County's rate is $1.7326 per thousand of calculated assessed value. The assessed value is approximately 73.2 percent of real market value. This permanent rate is set by the Oregon constitution.

Other limits were imposed by Ballot Measure 5, another constitutional amendment approved by Oregon voters. This measure limits all local governments to a combined total of $10 per thousand of real market value. Schools were limited to $5 per thousand.

Debt Limitations

The County has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 287.054, which is 2 percent of the real market value of all taxable property in the County ($142,452,944). The County has no bonded debt outstanding at July 1, 2013.

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Mental Health Loans

On August 26, 1988, the County obtained a mortgage loan for $80,394 from Siuslaw Valley Bank, with an interest rate of 8.97%, and due in monthly installments of $640 for 350 months (maturity date October 2017). In addition, on February 2, 1989, the County obtained a mortgage loan for $55,690 from Siuslaw Valley Bank, with interest rate of 8.97%, and due in monthly installments of $450 for 352 months (maturity date June 2018). The debt service on these loans is made in the Mental Health Fund.

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Fund Accounting

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Klamath County has the following types of funds:

Governmental Funds – These funds are typically used to account for tax supported activities. They have a short-term emphasis and generally measure and account for cash and "other assets that can easily convert to cash." The funds use the modified accrual basis of accounting. Revenues, including funds received from other governmental units and the issuance of debt, are recorded when they are susceptible to accrual. For revenue to be considered susceptible to accrual it must be both measureable and available to the current financial expenditures of the fund. Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay current year-end liabilities. Expenditures are recorded on an accrual basis because they are measureable when they are incurred. Expenditures include salaries, wages, and other operating expenditures; payments for supplies; transfers to other funds; capital outlays for fixed assets; and payments for the service of debt. Although most expenditures are recorded on an accrual basis (timing emphasis), the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Thus, expenditures for a governmental fund cannot be equated to expenses of a business enterprise. Governmental funds applicable to the County consist of:

> General Fund – The purpose of a general fund is to record financial transactions relating to all activities for which other specific types of funds are not required.
>
> Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.
>
> Capital Project Funds – A capital project fund is a type of special revenue fund that is used to account for financial resources to be used for the acquisition or construction of major capital facilities that are nonrecurring major expenditure items.
>
> Debt Service Funds – A debt service fund is used for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Funds – These funds are used to account for a government's business-type activities. The funds use the accrual basis of accounting. Accrual accounting attempts to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by an enterprise. The essential elements of the accrual accounting method include the (1) deferral of expenditures and the subsequent amortization of the deferred costs, (2) deferral of revenues until they are earned, (3) capitalization of certain expenditures and the subsequent depreciation of the capitalized costs, (4) accrual of revenues that have been earned and expenses that have been incurred. Proprietary funds applicable to the County consist of:

> Enterprise Funds – An enterprise fund is established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from external user charges and fees. It is required when one of the following criteria is satisfied: (1) the activity is financed with debt that is secured solely by the pledge of net revenues from fees and charges of the activity; (2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Internal Service Funds – An internal service fund is established to finance and account for services furnished to one department or agency to another department or agency of the same local government or its component units, or other governments on a cost-reimbursement basis.

Fiduciary Funds – These funds are used "to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs." Fiduciary funds utilize the accrual basis of accounting. Fiduciary funds applicable to the County consist of:

Pension Trust Funds – A pension trust fund is used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. These funds are exempt from Oregon Budget Law by ORS 294.338(7).

Investment Trust Funds – An investment trust fund is used by a governmental entity to report the external portion of an investment pool. The County sponsor's an investment pool, in which legally separate government's commingle or pool their resources in an investment portfolio for the benefit of all participants. The external portion of the investment pool is exempt from Oregon Budget Law by OAR 150-294.361(1)-(A).

Agency Funds – An agency fund is used to account for all assets that are held in a custodial relationship, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Agency funds are most commonly used to account for taxes collected by the County on behalf of other governments. These funds are exempt from Oregon Budget Law by OAR 150-294.361(1)-(A) and 150-294.361(2).

The County budgets all funds using the modified accrual basis of accounting, except interfund loans and repayments are budgeted as debt proceeds (repayments) and debt service (repayments).

Definitions

Beginning Fund Balance - This is a revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year. Included in this total are projects known as carry-forwards. Also included are the unappropriated ending fund balances, contingencies, reserves, and any excess revenue or under expenditures from the previous fiscal year.

Capital Outlay - This is an expenditure category. This includes all equipment purchases costing more than $5,000, all vehicle purchases regardless of cost, as well as land, buildings and infrastructure improvements in excess of $10,000.

Change in Fund Balance - This is the difference between the anticipated beginning fund balance and the anticipated ending fund balance.

Debt Service - This is the payment of interest and principal on an obligation resulting from the issuance of bonds, loans or capital leases.

Ending Fund Balance - This amount represents the funds' total unappropriated ending fund balance, reserves, and contingencies.

Expenditures - A fund liability incurred for operation, capital outlay, or their requirements, during a budgetary period.

Materials and Services - This includes transportation, operating expenses, minor equipment purchases, data processing, maintenance and repairs, contracted services, and direct funding to non-County agencies.

Personnel Services - This includes total compensation paid to employees including salaries, benefits, and payroll taxes.

Revenues - This is income for the fiscal year and includes transfers and proceeds from the sale of bonds and notes.

Transfers From - This line item represents the amount of money transferred to the fund indicated from another fund inside the County organization.

Transfers To - This line represents the total amount of money transferred to other funds inside the County.

Unappropriated Ending Fund Balance - This is the amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot generally be transferred by resolution or used through a Supplement Budget unless there is a qualifying emergency (ORS 294.371).

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Klamath County, Oregon
2014-2015 Budget Presentation
Appendix D – Budget Format

The Klamath County budget is composed of three basic units: major program categories, departments/ funds, and in some cases subprogram. The individual department's budgets are grouped into eight major program categories: General Government, Agriculture Services, Community & Economic Development, Community Services, Human Services, Internal Support, Public Safety, and Public Works.

General Government Program - This includes the general government offices such as the Commissioners, Treasurer, Assessor, Tax Collector and the County Clerk.

Agricultural Services Program – These departments/programs provide support and assistance to the community through Cooperative Extension, Agricultural Experiment Station, Watermaster, and Taylor Grazing.

Community & Economic Development Program - This program facilitates and stimulates the economic health of the community through development and redevelopment efforts. Included in this program are departments such as Building, Planning, Surveyor, Tourism, and Economic Development.

Community Services Program - These are public services such as Library, Museum, and Fairgrounds. This program also includes the miscellaneous public service grants to outside agencies although they are located in the Community Services budget which is in the community and Economic Development section.

Human Services Program - This includes all departments of a human caring and welfare capacity. These include departments such as Mental Health, Public Health, and Veterans.

Internal Support Program -These departments/programs provide needed support to all the actual public service programs. These include departments such as General Administration, Personnel, County Counsel, Finance, Information Technology, Multi-Media, Risk Management, and Maintenance.

Public Safety Program - This program is to encourage and facilitate the public safety of the county. Departments include Sheriff, Juvenile, District Attorney, Justice Court, and Animal Control.

Public Works Program - This program provides the community with care and construction of roads within the County. It also includes care and construction of bicycle trails and operations of the county landfills.

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Klamath County, Oregon
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Appendix E – Fund Descriptions

General - 100

This fund is the general operating fund of the county. Its largest source of revenue is property taxes. It also receives various intergovernmental revenues, fees, fines, and interest on investments. Its purpose is carrying out the legislative and executive functions of the county. The General Fund provides such services as Treasurer, Assessor, Tax Collector, Board of County Commissioners, Clerk, Justice Court, District Attorney, Sheriff, Juvenile, Emergency Management, Agriculture Extension and Experiment Station, and the Watermaster.

Domestic Violence - 120 (inactive)

This fund is used to account for the federal grant from the Department of Justice to assist the county in dealing with domestic violence throughout the communities of Klamath County. This fund was merge into the District Attorney Special Revenue Fund - 222 as separate sub-department in fiscal year 2012-13.

Internal Services - 150

This fund is used to identify and locate the costs of internal support departments among the County's operating funds. The fund contains General Administration, Human Resources, Counsel, Finance, Information Technology, Geographic Information Systems, Multimedia and other costs that have benefits accruing to all county operations.

External Services – 151

This fund is used to account for personnel costs associated with county employees providing services directly to component units of the County (Klamath County Library Service District).

Veterans Services - 212

This fund utilizes a percentage of the county's permanent property tax rate to stabilize funding to support services to veterans.

Commission on Children & Families – 220 (inactive)

This fund receives grants from the state Commission on Children and Families. A portion is used to fund administration of the program with the remainder of grant funds being used to fund youth programs and services in the community. This fund is budgeted to close in fiscal year 2013-14 and merge into the Public Health Fund – 720 as a separate sub-department.

District Attorney Special Revenue - 222

This fund has four major functions: support enforcement, domestic violence, drug enforcement, and liquor law enforcement. The support enforcement function is funded from the State of Oregon for enhanced enforcement for child support cases. The domestic violence function is funded by the U.S. Department of Justice for domestic violence cases. The drug enforcement function is funded from drug arrests and is for the specific purpose of increasing drug enforcement efforts in Klamath County. Once the fund reaches $100,000 the surplus will accrue to the general fund. The liquor law enforcement function is for liquor law enforcement under ORS 471.670. Revenues from fines imposed in the enforcement of the liquor control act and administered by the District Attorney.

Tourism Competitive Grant - 226

This fund is used to account for revenue received from the transient room tax, which the Klamath County Code directs to be used for the promotion of tourism within Klamath County.

Sheriff Special Revenue - 229

This fund has four major functions: marine division, special revenues, search and rescue, and court facility security. The marine function provides accounting of the State and County partnership of the parole and safety on the waterways of the County. The special revenue function is used for forfeiture revenues for drugs operation expenses and homeland security grant funds. The search and rescue function is used to provide operation funds for search and rescue. The court facility security function accounts for costs associated with security in the county courthouse.

Road Department - 230
This fund receives federal forest reserve apportionments as per ORS 294.060 and State Highway Fund apportionments as per ORS 366.525 as its major sources of revenue. Other revenue comes from interest on investments, reimbursement for work done, intergovernmental revenues, and miscellaneous sources. Expenditures are limited by article IX Section 3 of the Constitution of the State of Oregon, and are for the construction and maintenance of roads in the county.

Bicycle Trails - 240 (inactive)
This fund receives the required allocation of 1% of the state motor vehicle registration on all vehicles registered in Klamath County for the purpose of constructing and maintaining bike paths in the community. A joint city/county board administers the fund in the Klamath Falls area. This fund was merged with Road Department Fund - 230 as a separate sub-department in fiscal year 2012-2013.

Marine Board (Sheriff) - 245 (inactive)
This fund provides accounting of the State and County partnership of the parole and safety on the waterways of the County. This fund was merged to Sheriff Special Revenue Fund - 229 as a separate sub-department in fiscal year 2012-13.

Taylor Grazing - 280
This fund is for range improvements under ORS 294.070. Monies are federal monies passed through the State Execution Department to counties and expended through written offer of the Grazing Advisory Board. There are three such boards in Klamath County.

Title III - 285
This fund is used to account for the special revenues from the federal secure rural schools funds law for use on federal forest lands.

Court Facilities Security – 290 (inactive)
This fund is used to account for funds received under ORS 137.308(2) and maintained by the county treasurer per ORS 1.182 to provide court security for the courts. This fund is budgeted to close in fiscal year 2013-14 and merge into the Sheriff Special Revenue Fund - 229 as a separate sub-department.

O&C Title III - 295 (inactive)
This fund is used to account for the special revenues from the federal secure rural school funds law for use on bureau of land management lands. This fund was merged with Federal Forest Title III - 285 as a separate sub-department in fiscal year 2012-2013.

Klamath Falls Streets - 315
This fund is used to account for the federal forest receipts assigned to the City of Klamath Falls per the contract regarding city street projects.

Courthouse Bond - 340 (inactive)
This fund was established to receive the proceeds from property tax serial levy and expenditures for the retirement of the County's general obligation bond issue for construction of the new courthouse and administrative buildings. This fund was closed in the 2011-2012 fiscal year.

Fairground Bond - 350 (inactive)
This fund was established to receive the proceeds from property tax serial levy and expenditures for the retirement of the County’s general obligation bond issue for construction of an event center at the fairgrounds. This fund was closed in the 2011-2012 fiscal year.

Road Reserves - 421 (inactive)
This fund was created as a reserve fund to account and track various road construction projects. This fund was merged with Road Department Fund - 230 as a sub-department in fiscal year 2011-2012.

Landfill Site Reserve - 435 (inactive)
This fund is a reserve fund to account for landfill cover closure/post-closure costs. This fund was merged with Solid Waste Fund - 520 as a separate sub-department in fiscal year 2012-2013.

Surveyor - 437
This fund is used to receive monies from all land transactions recorded in Klamath County for the purpose of re-establishing the major section corners in the county and for accounting for the cost of the surveyor program.

Equipment Reserve - 438
This fund is a reserve fund to account for vehicle and major equipment replacements.

Facility Services - 439
This fund is used to ensure adequate maintenance, operation and major maintenance for all county owned facilities and real property. A funding policy has been enacted for most county occupied facilities.

Capital Projects Reserve - 440
This fund is a reserve fund to account for major infrastructure improvements to county owned facilities.

Park Reserves - 460 (inactive)
This fund was established to reserve funds from sales of timber on park lands to improve future county parks. This fund was merged with Parks Fund - 465 as a separate sub-department in fiscal year 2011-2012.

Park - 465
This fund is used to account for the dedicated resources that come from RV licenses and revenues derived from the RV parks to maintain county owned parks.

Solid Waste - 520
This fund is used for the operation of the county sanitary landfills and the recycling education program. Revenues are derived from landfill user fees, franchise fees and the sale of scrape metals.

Recycling - 521 (inactive)
This fund was used to account for the recycling education program. This fund was merged with Solid Waste Fund - 520 and closed in fiscal year 2012-2013.

Weed Control - 530
This fund is used to account for noxious weed eradication in the county. Revenues are derived primarily from charges for services.

Juvenile Special Projects - 601 (inactive)
This fund was used to receive and expend the proceeds from juvenile projects. This fund was merged with the Equipment Reserve Fund – 438 and closed in fiscal year 2011-2012.

Experiment Station Field Research Project - 602
This fund is used to receive and expend the proceeds of the sales of agriculture products produced by the Klamath County/OSU Agriculture Research Station.

Community Development - 603
This fund is used to receive and expend planning, building and electrical permit fees, in providing inspection and compliance to building and electrical codes, including code and violation enforcement. This is a dedicated fund.

Property Sales – 604
This fund receives the proceeds from the sale of tax delinquent properties. A portion of the revenues are used for administration of the foreclosure and sales activities. The remainder is transferred to all taxing districts with tax levies in the current fiscal year.

Museum - 605
This fund is used for the museum operations. Major revenues include a transfer from the Transient Room Tax Fund and sales at the museum store. Additionally, it receives funds from grants and donations for items such as displays, etc.

Economic Development - 610
This fund is used to receive Economic Development monies, such as state lottery funding for regional strategies and video poker revenues, for the purpose of retention and development of Klamath County business and industry.

Community Corrections - 613
This fund is used to administer the contract with the State of Oregon for Community Corrections Services in Lake and Klamath Counties. The county has chosen to go with the Option II level of administration for Community Corrections Services. This entails having the state provide adult parole and probation services, while the county provides for utilization of enhancement grant funds. The Lake County contract was terminated in fiscal year 2012-13.

Risk Management - 640
This fund is used to account for the county's self-insurance and risk management programs. Insurance programs administered through this fund include liability and property damage insurance, workers compensation insurance and unemployment insurance.

County School Fund - 650
This fund is established under ORS 328.005 and is the recipient of federal forest reserve apportionments under ORS 294.060, other intergovernmental revenues, and interest of investments. Expenditures are apportionments to the two school districts within the county.

Search and Rescue Operation Fund - 700 (inactive)
This fund is used to provide operation funds for search and rescue. This fund is budgeted to close in fiscal year 2013-14 and merge into the Sheriff Special Revenue Fund - 229 as a separate sub-department.

Animal Control - 710
This fund is used under the provisions of ORS chapter 609 for control of dogs in the county. Revenues are from license fees and fines.

Public Health Services - 720
This fund administers public health programs and is the recipient of intergovernmental (primarily state) revenues, client fees, and a General Fund Subsidy.

Mental Health Services - 730
This fund administers mental health programs and is the recipient of intergovernmental (primarily state) revenues, and client fees.

Fairgrounds - 740
This fund operates as a function of Klamath County, Oregon under ORS 565.210 to 565.990 inclusive. The affairs of the fairgrounds are managed by a seven member Board of Directors who serve without salary. These directors are appointed for three year terms by the Klamath County Board of Commissioners. Primary revenues for the year are the county's transient room tax and user fees. Expenditures are for the maintenance, operation, and improvement of the fairgrounds.

Law Library - 760
This fund is used for the operation of the county Law Library. Revenues are primarily from an allocation of court fees.

Emergency Telephone Excise Tax - 800 (inactive)
This fund is used under ORS 403.240(9), which requires the County to recognize the amounts distributed by the Oregon Emergency Management to the Klamath 9-1-1 Emergency Communications District on its behalf. This fund was closed in fiscal year 2012-2013.

Clerk Storage - 9305
This fund is used to account for fees eligible to be collected and retained by the County Clerk under ORS 294.320 to 294.400.

Ambulance Advisory Training – 9321 (inactive)
This fund is used to account for monies raised by the Ambulance Advisory Training Committee to support training of committee members. This fund was closed in fiscal year 2013-14.

Public Works ODOT Reserve - 9323 (inactive)
This fund is used to account for monies transferred to a restricted account from which the Oregon Department of Transportation is performing work on behalf of the County. This fund was merged with the Road Department Fund - 230 and closed in fiscal year 2011-2012.

Mental Health Building Reserve – 9332 (inactive)
This fund is a reserve fund to account for the maintenance of county buildings previously occupied by the Mental Health Department. This fund was merged with the Capital Projects Reserve Fund – 440 and closed in the fiscal year 2012-2013.

Clerk Overpayment - 9334
This fund is used to account for overpayment of clerk fees that by County policy maybe retained and used to support the operation of the County Clerk's office.

ORMAP - 9337 (inactive)
This fund is used to account for grant funds received for the state-wide mapping project. The fund was closed in fiscal year 2011-2012.

Mental Health Rent Reserve - 9338 (inactive)
This fund is used to account for rental income and expenses associated with properties the Mental Health Department maintains for the benefit of its Developmentally Disabilities department. This fund was merged with the Mental Health Fund – 730 and closed in fiscal year 2012-2013.

Interoperable Radio Communications System - 9345
This fund is used to construct, operate and maintain a county wide interoperable radio communications system. The primary revenues are from user fees.

PERS Reserve - 9347
This fund is a reserve fund to account for contributions from the departments with employees who participate in the State of Oregon Public Employee Retirement System. It is intended to build a reserve to smooth contribution rates to the State plan in future years.

Transient Room Tax - 9700
This fund is used for the collection and distribution of County's transient room tax as established by Klamath County Code Section 603.

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Klamath County, Oregon
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Appendix F – Internal Service Charges

This appendix will present the methodology and assumptions used in the allocations for internal services and for self-insured claims.

Workers Compensation – 63941

Klamath County provides for a consolidated workers compensation policy for all departments. The charges provide for a reserve to pay the base premium and all self-insured claims (i.e., deductibles). The charge passed through to the departments is based on a percentage of gross wages. In the 2014-2015 budget that percentage is 2.00%. The revenue and the claims expense are accounted for in the Risk Management Fund.

Unemployment Compensation - 63980

Klamath County provides for a consolidated unemployment policy for all departments. The charge provides for a reserve to pay all claims (note: Klamath County is self-insured for all claims). The charge passed through to the departments is based on a percentage of gross wages. In the 2014-2015 budget that percentage is 1.75%. The revenue and the claims expense are accounted for in the Risk Management Fund.

Risk Management - 99755

Klamath County charges departments a fee to operate a risk management department that monitors compliance and incentives the use of best practices with the goal of reducing claims to departments. The charge is allocated based the insurance premium allocation as developed for the Insurance charge. In the 2014-2015 budget that charge is based on the collection of $353,000. The revenue and expenses are accounted for in Risk Management Fund.

Insurance – 99760

Klamath County provides for a consolidated insurance policy for general liability, occupancy, and vehicles for all departments. The charge is allocated based on insurable risks as determined by a breakdown of the premium performed by the insurance agent of record. In the 2014-2015 budget the charge is based on the collection of $661,000. The revenue and expenses are accounted for in the Risk Management Fund.

Internal Services – 99770

Klamath County provides all provides certain administrative functions that are available for all county departments (General Administration, County Counsel, Human Resources, Finance, Information Technology, Geographic Information Systems and Multi-Media). The charge is broken down for each function utilized by the individual departments. Certain allocations are flat rate charges (e.g., every department pays the same charge), others are based on utilizations of resources (i.e., Information Technology), while others are based on a percentage of budget (e.g., percentage of a department's personnel services budget as compared to the total for the county personnel services budget). These allocations are based on information in arrears of the budget (i.e., the 2014-2015 budget is based on the final amended budget for 2012-2013) so departments see a lag in the calculation based on changes in the budget. In the 2014-2015 budget the charge is based on the collection of $2,545,676. The revenue and expenses are accounted for in the Internal Services Fund.

Facility Services – 99780

Klamath County provides for maintenance of most county owned building through a facility services charge. This charge is comprised of three components: 1) facility services charge of $0.2592 per square foot per month, 2) utilities and 3) capital projects charge of $0.05 per square foot per month. The facility service charge provides for the day to day upkeep of the buildings and facilities. The utilities charge provides for allocation of all utilities in the buildings, janitorial services and alarm systems. The capital projects charge provides for future major infrastructure needs of the buildings (i.e., roof replacements, windows, doors, flooring, electrical and HVAC units). In the 2014-2015 budget the charge is based on the collection of $2,042,887. The revenue and expenses are accounted for in the Facility Services Fund.

Klamath County, Oregon
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Appendix F – Internal Service Charges

Steering Committee Hardware Charge – 99781

Klamath County provides for a consistent hardware component for all computers in the county system. This consistency drives a reduced cost structure for maintenance of technology. This charge provides for hardware replacement, server software licensing and network connectivity expenses. In the 2014-2015 budget the charge is based on a per physical machine charge of $374. The revenue and expenses are accounted for in the Internal Services Fund.

Steering Committee User Charge – 99782

Klamath County provides for a consistent user component for all computers in the county system. This consistency drives a reduced cost structure for maintenance of technology. The charge provides for user software licensing (i.e., Microsoft Office applications), email, website, archiving of public records and storage/backup of electronic files. In the 2014-2015 budget the charge is based on a per user charge of $452. The revenue and expenses are accounted for in the Internal Services Fund.

Klamath County, Oregon
2014-2015 Budget Presentation
Appendix G – Wage Tables

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Klamath County Human Resources

ELECTED OFFICIALS
Salary Schedule

Effective July 1, 2010 (.5%)

In accordance with the Cost of Living Adjustment for County Employees, the following salaries will become effective on July 1, 2008 for the County's Elected Officials:

	ANNUAL	MONTHLY
Assessor	$66,823	$5,568.58
Clerk	$64,258	$5,354.83
Commissioner	$68,068	$5,672.33
District Attorney*	$17,640	$1,470.00
Justice of the Peace	$39,976	$3,331.33
Sheriff**	$88,148.40	$7,345.70
Surveyor	$17,985	$1,498.75
Treasurer***	$17,730	$1,477.50

Notes:
**This accounts only for compensation paid by Klamath County and does not include compensation paid to the District Attorney by the State of Oregon.*

***Sheriff Salary effective 7/1/2011 based on ORS*

****Treasurer salary based off of Comp Board recommendation 7/1/2012*

DEPARTMENT HEAD Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
DF1	$2,854	$2,968	$3,087	$3,210	$3,339	$3,472	$3,611
DF2	$2,997	$3,117	$3,241	$3,371	$3,506	$3,646	$3,792
DF3	$3,147	$3,272	$3,403	$3,539	$3,681	$3,828	$3,981
DF4	$3,304	$3,436	$3,573	$3,716	$3,865	$4,020	$4,180
DF5	$3,469	$3,608	$3,752	$3,902	$4,058	$4,221	$4,389
DF6	$3,643	$3,788	$3,940	$4,097	$4,261	$4,432	$4,609
DF7	$3,825	$3,978	$4,137	$4,302	$4,474	$4,653	$4,839
DF8	$4,016	$4,176	$4,344	$4,517	$4,698	$4,886	$5,081
DF9	$4,217	$4,385	$4,561	$4,743	$4,933	$5,130	$5,335
DF10	$4,427	$4,605	$4,789	$4,980	$5,180	$5,387	$5,602
DF11	$4,649	$4,835	$5,028	$5,229	$5,439	$5,656	$5,882
DF12	$4,881	$5,077	$5,280	$5,491	$5,710	$5,939	$6,176
DF13	$5,125	$5,330	$5,544	$5,765	$5,996	$6,236	$6,485
DF14	$5,382	$5,597	$5,821	$6,054	$6,296	$6,548	$6,809
DF15	$5,651	$5,877	$6,112	$6,356	$6,611	$6,875	$7,150
DF16	$5,933	$6,171	$6,417	$6,674	$6,941	$7,219	$7,507
DF17	$6,230	$6,479	$6,738	$7,008	$7,288	$7,580	$7,883
DF18	$6,541	$6,803	$7,075	$7,358	$7,653	$7,959	$8,277
DF19	$6,868	$7,143	$7,429	$7,726	$8,035	$8,357	$8,691

LOCAL 121

Full-Time and Half-Time

Hourly, FLSA Non-Exempt

Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LH03	$ 8.65	$ 9.00	$ 9.36	$ 9.73	$ 10.12	$ 10.52	$ 10.94
LH04	$ 9.08	$ 9.44	$ 9.82	$ 10.21	$ 10.62	$ 11.04	$ 11.48
LH05	$ 9.53	$ 9.91	$ 10.31	$ 10.72	$ 11.15	$ 11.60	$ 12.06
LH06	$ 10.01	$ 10.41	$ 10.83	$ 11.26	$ 11.71	$ 12.18	$ 12.67
LH07	$ 10.51	$ 10.93	$ 11.37	$ 11.82	$ 12.29	$ 12.78	$ 13.29
LH08	$ 11.04	$ 11.48	$ 11.94	$ 12.42	$ 12.92	$ 13.44	$ 13.98
LH09	$ 11.59	$ 12.05	$ 12.53	$ 13.03	$ 13.55	$ 14.09	$ 14.65
LH10	$ 12.17	$ 12.66	$ 13.17	$ 13.70	$ 14.25	$ 14.82	$ 15.41
LH11	$ 12.78	$ 13.29	$ 13.82	$ 14.37	$ 14.94	$ 15.54	$ 16.16
LH12	$ 13.42	$ 13.96	$ 14.52	$ 15.10	$ 15.70	$ 16.33	$ 16.98
LH13	$ 14.09	$ 14.65	$ 15.24	$ 15.85	$ 16.48	$ 17.14	$ 17.83
LH14	$ 14.79	$ 15.38	$ 16.00	$ 16.64	$ 17.31	$ 18.00	$ 18.72
LH15	$ 15.53	$ 16.15	$ 16.80	$ 17.47	$ 18.17	$ 18.90	$ 19.66
LH16	$ 16.31	$ 16.96	$ 17.64	$ 18.35	$ 19.08	$ 19.84	$ 20.63
LH17	$ 17.13	$ 17.82	$ 18.53	$ 19.27	$ 20.04	$ 20.84	$ 21.67
LH18	$ 17.99	$ 18.71	$ 19.46	$ 20.24	$ 21.05	$ 21.89	$ 22.77
LH19	$ 18.89	$ 19.65	$ 20.44	$ 21.26	$ 22.11	$ 22.99	$ 23.91
LH20	$ 19.83	$ 20.62	$ 21.44	$ 22.30	$ 23.19	$ 24.12	$ 25.08
LH21	$ 20.82	$ 21.65	$ 22.52	$ 23.42	$ 24.36	$ 25.33	$ 26.34
LH22	$ 21.86	$ 22.73	$ 23.64	$ 24.59	$ 25.57	$ 26.59	$ 27.65
LH23	$ 22.95	$ 23.87	$ 24.82	$ 25.81	$ 26.84	$ 27.91	$ 29.03
LH24	$ 24.10	$ 25.06	$ 26.06	$ 27.10	$ 28.18	$ 29.31	$ 30.48
LH25	$ 25.31	$ 26.32	$ 27.37	$ 28.46	$ 29.60	$ 30.78	$ 32.01
LH26	$ 26.58	$ 27.64	$ 28.75	$ 29.90	$ 31.10	$ 32.34	$ 33.63
LH27	$ 27.91	$ 29.03	$ 30.19	$ 31.40	$ 32.66	$ 33.97	$ 35.33

LOCAL 121
Salaried, FLSA Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LF03	$ 1,499	$ 1,559	$ 1,621	$ 1,686	$ 1,754	$ 1,824	$ 1,897
LF04	$ 1,574	$ 1,637	$ 1,702	$ 1,770	$ 1,841	$ 1,915	$ 1,992
LF05	$ 1,653	$ 1,719	$ 1,788	$ 1,859	$ 1,933	$ 2,011	$ 2,091
LF06	$ 1,735	$ 1,805	$ 1,877	$ 1,952	$ 2,030	$ 2,111	$ 2,196
LF07	$ 1,822	$ 1,895	$ 1,971	$ 2,050	$ 2,132	$ 2,217	$ 2,305
LF08	$ 1,913	$ 1,990	$ 2,069	$ 2,152	$ 2,238	$ 2,328	$ 2,421
LF09	$ 2,009	$ 2,089	$ 2,173	$ 2,260	$ 2,350	$ 2,444	$ 2,542
LF10	$ 2,109	$ 2,194	$ 2,281	$ 2,373	$ 2,468	$ 2,566	$ 2,669
LF11	$ 2,215	$ 2,303	$ 2,395	$ 2,491	$ 2,591	$ 2,695	$ 2,802
LF12	$ 2,325	$ 2,418	$ 2,515	$ 2,616	$ 2,720	$ 2,829	$ 2,942
LF13	$ 2,442	$ 2,539	$ 2,641	$ 2,747	$ 2,856	$ 2,971	$ 3,090
LF14	$ 2,564	$ 2,666	$ 2,773	$ 2,884	$ 2,999	$ 3,119	$ 3,244
LF15	$ 2,692	$ 2,800	$ 2,912	$ 3,028	$ 3,149	$ 3,275	$ 3,406
LF16	$ 2,827	$ 2,940	$ 3,057	$ 3,180	$ 3,307	$ 3,439	$ 3,577
LF17	$ 2,968	$ 3,087	$ 3,210	$ 3,339	$ 3,472	$ 3,611	$ 3,755
LF18	$ 3,116	$ 3,241	$ 3,371	$ 3,505	$ 3,646	$ 3,791	$ 3,943
LF19	$ 3,272	$ 3,403	$ 3,539	$ 3,681	$ 3,828	$ 3,981	$ 4,140
LF20	$ 3,436	$ 3,573	$ 3,716	$ 3,865	$ 4,019	$ 4,180	$ 4,347
LF21	$ 3,608	$ 3,752	$ 3,902	$ 4,058	$ 4,220	$ 4,389	$ 4,565
LF22	$ 3,788	$ 3,939	$ 4,097	$ 4,261	$ 4,431	$ 4,609	$ 4,793
LF23	$ 3,977	$ 4,136	$ 4,302	$ 4,474	$ 4,653	$ 4,839	$ 5,033
LF24	$ 4,176	$ 4,343	$ 4,517	$ 4,698	$ 4,886	$ 5,081	$ 5,284
LF25	$ 4,385	$ 4,560	$ 4,743	$ 4,932	$ 5,130	$ 5,335	$ 5,548
LF26	$ 4,604	$ 4,788	$ 4,980	$ 5,179	$ 5,386	$ 5,602	$ 5,826
LF27	$ 4,834	$ 5,028	$ 5,229	$ 5,438	$ 5,656	$ 5,882	$ 6,117

NON-UNION

Full-Time, Half-Time & Part-Time

Hourly, FLSA Non- Exempt

Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UH03	$ 8.23	$ 8.48	$ 8.78	$ 9.13	$ 9.52	$ 9.88	$ 10.25
UH04	$ 8.47	$ 8.75	$ 9.04	$ 9.41	$ 9.80	$ 10.16	$ 10.60
UH05	$ 8.91	$ 9.19	$ 9.50	$ 9.87	$ 10.31	$ 10.69	$ 11.14
UH06	$ 9.37	$ 9.65	$ 9.96	$ 10.38	$ 10.75	$ 11.22	$ 11.68
UH07	$ 9.59	$ 9.99	$ 10.44	$ 10.92	$ 11.39	$ 11.90	$ 12.47
UH08	$ 10.03	$ 10.49	$ 11.00	$ 11.49	$ 11.97	$ 12.42	$ 13.09
UH09	$ 10.56	$ 11.03	$ 11.54	$ 12.05	$ 12.57	$ 13.13	$ 13.75
UH10	$ 11.09	$ 11.59	$ 12.10	$ 12.63	$ 13.21	$ 13.80	$ 14.42
UH11	$ 11.38	$ 11.75	$ 12.12	$ 12.63	$ 13.13	$ 13.67	$ 14.21
UH12	$ 11.63	$ 12.16	$ 12.70	$ 13.26	$ 13.85	$ 14.51	$ 15.15
UH13	$ 12.22	$ 12.76	$ 13.32	$ 13.94	$ 14.56	$ 15.21	$ 15.92
UH14	$ 12.81	$ 13.40	$ 14.00	$ 14.61	$ 15.26	$ 16.00	$ 16.68
UH15	$ 13.47	$ 14.04	$ 14.68	$ 15.36	$ 16.07	$ 16.80	$ 17.51
UH16	$ 14.17	$ 14.79	$ 15.45	$ 16.13	$ 16.86	$ 17.61	$ 18.42
UH17	$ 14.87	$ 15.55	$ 16.21	$ 16.94	$ 17.74	$ 18.49	$ 19.34
UH18	$ 15.61	$ 16.30	$ 17.02	$ 17.80	$ 18.56	$ 19.43	$ 20.30
UH19	$ 16.37	$ 17.09	$ 17.88	$ 18.69	$ 19.54	$ 20.40	$ 21.32
UH20	$ 17.17	$ 17.94	$ 18.76	$ 19.63	$ 20.48	$ 21.45	$ 22.39
UH21	$ 18.04	$ 18.86	$ 19.72	$ 20.57	$ 21.52	$ 22.47	$ 23.50
UH22	$ 18.96	$ 19.79	$ 20.72	$ 21.62	$ 22.63	$ 23.59	$ 24.66
UH23	$ 19.88	$ 20.79	$ 21.70	$ 22.73	$ 23.72	$ 24.78	$ 25.92
UH24	$ 20.89	$ 21.82	$ 22.81	$ 23.86	$ 24.93	$ 26.04	$ 27.21
UH25	$ 21.95	$ 22.93	$ 23.98	$ 25.02	$ 26.16	$ 27.33	$ 28.58
UH26	$ 23.01	$ 24.08	$ 25.15	$ 26.31	$ 27.46	$ 28.69	$ 30.00
UH27	$ 24.18	$ 25.27	$ 26.40	$ 27.58	$ 28.84	$ 30.14	$ 31.50
UH28	$ 25.38	$ 26.51	$ 27.75	$ 28.98	$ 30.27	$ 31.65	$ 33.06
UH29	$ 26.68	$ 27.85	$ 29.12	$ 30.41	$ 31.79	$ 33.22	$ 34.74
UH30	$ 28.03	$ 29.25	$ 30.59	$ 31.95	$ 33.39	$ 34.88	$ 36.46
UH31	$ 29.40	$ 30.72	$ 32.08	$ 33.54	$ 35.05	$ 36.63	$ 38.30
UH32	$ 30.88	$ 32.27	$ 33.69	$ 35.23	$ 36.81	$ 38.46	$ 40.20
UH33	$ 32.42	$ 33.89	$ 35.39	$ 36.98	$ 38.66	$ 40.38	$ 42.18
UH34	$ 34.02	$ 35.57	$ 37.15	$ 38.83	$ 40.59	$ 42.43	$ 44.31
UH35	$ 35.75	$ 37.34	$ 39.02	$ 40.80	$ 42.63	$ 44.55	$ 46.54
UH36	$ 37.53	$ 39.22	$ 40.96	$ 42.82	$ 44.75	$ 46.76	$ 48.85

NON-UNION *Full-Time and Half-Time* Salaried, FLSA Exempt Effective July 1, 2011 (2.1%)							
GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UF08	$1,659	$1,734	$1,811	$1,892	$1,977	$2,069	$2,161
UF09	$1,742	$1,822	$1,902	$1,985	$2,078	$2,169	$2,269
UF10	$1,828	$1,912	$1,996	$2,087	$2,181	$2,279	$2,382
UF11	$1,920	$2,009	$2,097	$2,193	$2,292	$2,392	$2,501
UF12	$2,016	$2,108	$2,202	$2,301	$2,404	$2,513	$2,630
UF13	$2,117	$2,212	$2,311	$2,416	$2,526	$2,639	$2,759
UF14	$2,225	$2,324	$2,427	$2,537	$2,650	$2,771	$2,896
UF15	$2,335	$2,443	$2,547	$2,663	$2,784	$2,908	$3,040
UF16	$2,452	$2,561	$2,678	$2,796	$2,925	$3,056	$3,194
UF17	$2,573	$2,689	$2,812	$2,937	$3,068	$3,207	$3,351
UF18	$2,701	$2,823	$2,951	$3,083	$3,223	$3,367	$3,521
UF19	$2,837	$2,964	$3,098	$3,236	$3,385	$3,536	$3,693
UF20	$2,978	$3,112	$3,254	$3,401	$3,551	$3,714	$3,880
UF21	$3,130	$3,269	$3,414	$3,572	$3,728	$3,899	$4,072
UF22	$3,283	$3,432	$3,586	$3,750	$3,915	$4,092	$4,276
UF23	$3,449	$3,603	$3,765	$3,936	$4,115	$4,300	$4,492
UF24	$3,620	$3,784	$3,955	$4,132	$4,317	$4,512	$4,717
UF25	$3,801	$3,972	$4,151	$4,339	$4,535	$4,738	$4,953
UF26	$3,994	$4,174	$4,361	$4,558	$4,759	$4,975	$5,200
UF27	$4,194	$4,381	$4,578	$4,786	$4,997	$5,223	$5,461
UF28	$4,400	$4,601	$4,805	$5,023	$5,247	$5,483	$5,734
UF29	$4,621	$4,832	$5,049	$5,274	$5,509	$5,758	$6,020
UF30	$4,853	$5,070	$5,297	$5,539	$5,786	$6,045	$6,318
UF31	$5,096	$5,325	$5,566	$5,817	$6,076	$6,350	$6,637
UF32	$5,351	$5,592	$5,842	$6,106	$6,376	$6,668	$6,967
UF33	$5,617	$5,872	$6,135	$6,412	$6,697	$6,999	$7,317
UF34	$5,900	$6,165	$6,440	$6,732	$7,032	$7,352	$7,681

701
Hourly, FLSA Non-Exempt
Effective July 1, 2011 (2.1%)

Division	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Div 1	$ 15.34						
Div 2	$ 16.66	$ 17.33	$ 18.02	$ 18.75	$ 19.49	$ 20.27	$ 21.07
Div 3	$ 17.50	$ 18.20	$ 18.93	$ 19.68	$ 20.47	$ 21.29	$ 22.14
Div 4	$ 18.38	$ 19.11	$ 19.88	$ 20.68	$ 21.50	$ 22.36	$ 23.26
Div 5	$ 19.30	$ 20.07	$ 20.88	$ 21.72	$ 22.58	$ 23.48	$ 24.42

OREGON NURSE'S ASSOCIATION (ONA) SALARY SCHEDULE
Full and Half-Time, FLSA Exempt
Effective July 1, 2010 (2.0%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
OF01-FT (Full-time) FLSA Exempt	$3,887	$4,010	$4,143	$4,304	$4,481	$4,658	$4,848
OF02-FT (Full-time) FLSA Exempt	$4,275	$4,410	$4,557	$4,735	$4,928	$5,124	$5,333
OF01-HT (Half-time) FLSA Exempt	$1,943	$2,005	$2,071	$2,153	$2,240	$2,328	$2,424
OF01-PT (Part-time) Hourly	$22.42	$23.14	$23.90	$24.83	$25.85	$26.87	$27.97

Effective July 1, 2010 the wage rates shall be adjusted in the amount of the annual average percentage increase of the Consumer Price Index (All Urban Consumers) US Cities West for the prior calendar year, not less than two (2) percent nor more than six (6) percent.

All ONA nurses shall, for purposes of the FLSA, be considered exempt, salaried, professional employees.

Each full time Public Health Nurse (PHN) or Community Outreach Nurse (CON) shall be advanced one step in the salary schedule on his/her anniversary date.

Effective January 1, 2005 the bilingual nurse shall be compensated for bilingual responsiblies with a 5% stipend on base salary.

FOPPO Hourly Non-Exempt Effective July 1, 2014							
GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
PO II	$ 19.74	$ 20.53	$ 21.35	$ 22.20	$ 23.09	$ 24.01	$ 24.97
POIII	$ 22.84	$ 23.75	$ 24.70	$ 25.69	$ 26.72	$ 27.79	$ 28.90
Lead PO	***See Below***						

POII = Probation Officer II
POIII = Probation Officer III

KCPOA SALARY SCHEDULE

EFFECTIVE 7/1/2011

2.1% COLA

PLAN "B" - KLAMATH COUNTY EMPLOYEES' PENSION PLAN

PLAN "A" - PERS RETIREMENT

PAY PLAN "B"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
CLERK I	PH01	$13.61	$14.15	$14.72	$15.31	$15.92	$16.56	$17.22
CLERK II	PH02	$15.96	$16.60	$17.26	$17.95	$18.67	$19.42	$20.19
CIVIL DEPUTY & COURT SECURITY OFFICER	PH04	$17.03	$17.71	$18.42	$19.16	$19.92	$20.72	$21.55
SENIOR CIVIL DEPUTY	PH05	$19.34	$20.11	$20.92	$21.76	$22.63	$23.53	$24.47
PAY PLAN "A"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
JAIL	PH07	$19.23	$20.19	$21.20	$22.26	$23.38	$24.54	$25.77
CORPORAL	PH08	$20.20	$21.21	$22.27	$23.39	$24.55	$25.78	$27.07
PATROL	PH10	$19.81	$20.80	$21.84	$22.93	$24.08	$25.28	$26.55
CORPORAL	PH11	$20.78	$21.82	$22.91	$24.06	$25.26	$26.52	$27.85

Section 19.4 Certification/Education Pay. Eligible employees shall receive monthly certification and education pay calculated as a percentage of base hourly salary and added thereto to the following:

1 Intermediate BPSST Certification - 3.0%
2 Associate Degree in Law Enforcement or related subject matter - 2.5%
3 Advanced BPSST Certification - 6%
4 Bachelors of Arts or Science - 5%
5 Bilingual in Spanish or Sign Language 2.5%

Spanish fluency in street-Spanish as spoken in Klamath County. Bilingual proficiency to be determined by a court interpreter who shall verify fluency to an extent which is reliable and admissible in judicial proceedings. The maximum allowable premium pay for any combination premiums listed above shall be ten percent (10%). An employee may claim only *one certification premium and in addition one education premium*.

Revised 3/14/11

SERGEANT'S Teamsters Salary Schedule Full-Time, FLSA Exempt Effective July 1, 2011 (2.1% COLA)							
GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SF01	$5,315	$ 5,528	$ 5,749	$ 5,979	$ 6,218	$ 6,467	$ 6,725

LIEUTENANT'S Salary Schedule Full-Time, FLSA Exempt Effective July 1, 2011 (2.1% COLA)							
GRADE							
	$7,061.25						

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Klamath County, Oregon
2014-2015 Budget Presentation
Appendix H – General Fund Budget Assumptions

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KLAMATH COUNTY
OREGON

FINANCE & BUDGET OFFICE

To: Department Heads / Finance Managers

CC: Board of Commissioners

Date: 12/20/2013

Re: Assumptions for the 2014-15 Budget

The Board of Commissioners meet on December 19th and 20th and by consensus opinion of the Board the following assumptions were agreed upon for building the 2014-15 budget. This is a brief summary and the Board may choose to expand on these assumptions at the next department head meeting.

Personnel Assumptions

1. Personnel Changes
    a. Employees less than 0.75 FTE will no longer be benefit eligible (current employees are grandfather in and will not be changed, departments are encouraged to change existing employees where possible to bring them into compliance with new policy).
    b. Employees 0.75 FTE or greater will be budgeted at a full medical employer contribution.
    c. Klamath County Workers Compensation rate for Risk Management will be reduced from 2.3% to 2.0%.
    d. Klamath County Unemployment rate for Risk Management will be reduced from 2.3% to 1.75%
    e. Klamath County Employee's Pension Plan employer contribution rate will increase from 16% to 17%.
2. Local 121/Non-Union Employee Changes
    a. Employer contribution rate for medical plans will increase from $775 per month to $875 per month.
    b. Employees are budgeted to receive a 1% cost of living increase.
    c. Human Resources is directed to research the cost of health insurance with a possible change in health plans to a state-wide group plan to contain costs.

Internal Service Fees

1. Space Rent
    a. Departments will contribute an additional five cents per square foot per month to go towards the capital projects reserve fund to maintain county infrastructure.
2. Internal Service Departments
    a. Internal Service departments costs will remain flat (no increase in total).
    b. The Board chose to maintain the current allocation methodology.
    c. The dollar amount of increased allocation related to the removal of Klamath Behavior Health and Wellness (KBHW) is $312,405. So even though the allocation method is the same departments will see an increase due to reallocation for KBHW.

305 Main Street, Klamath Falls, Oregon 97601
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General Fund Departments

1. General Fund Departments will build their budgets around the following numbers as support from the General Fund Non-Departmental transfer line:
    a. Commissioners - $342,913 (No Change)
    b. Assessor - $762,800 (No Change)
    c. Clerk - $189,413 (No Change)
    d. District Attorney - $1,006,353 (2014 adopted plus increase for medical examiner $30,000)
    e. Juvenile - $934,632 (2014 remaining portion of 50% cut plus an additional 5% cut)
    f. Emergency Management - $54,565 (No Change)
    g. OSU Extension - $191,951 (No Change)
    h. Experiment Station - $74,998 (No Change)
    i. Watermaster - $80,936 (No Change)
    j. Tax Collector - $319,270 (No Change – CFO to work with department on allocation issues with possible reduction)
    k. Community Development - $86,112 ($30,000 reduction for On-Site. Department to research increased fees to support department or turnover department to State of Oregon).
    l. Sheriff - $5,132,583 (10% reduction from all allocations including new allocation for court security)
    m. Public Health - $120,000 (reduction of $30,000 for transfer to District Attorney on medical examiner)

Road Funds for Sheriff Patrol

1. The Road Fund will transfer $500,000 to the Sheriff Patrol budget as provided for in Oregon statute.

Klamath County, Oregon
2014-2015 Budget Presentation
Appendix I – All Funds Summary

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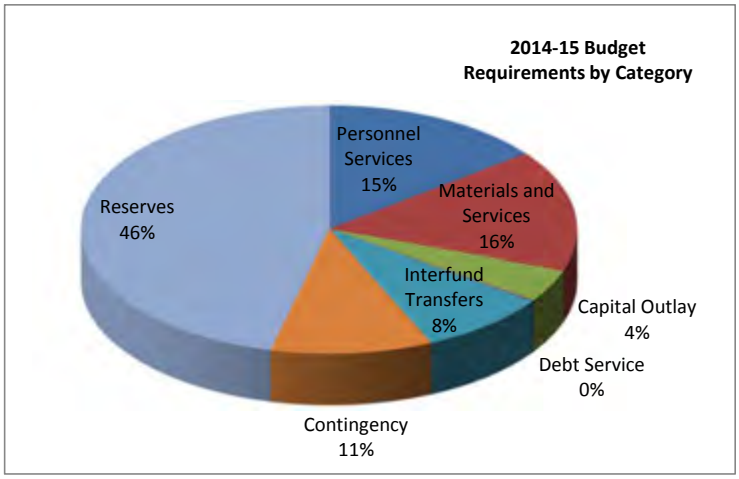
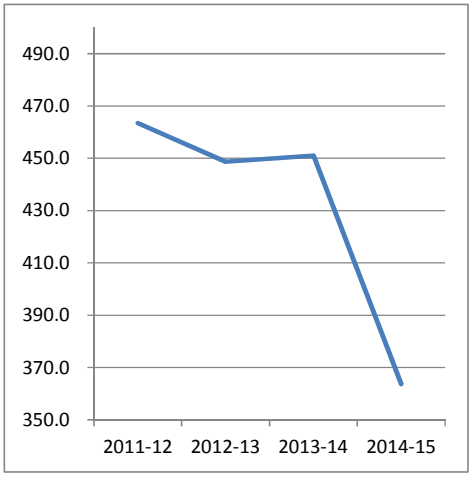
Klamath County, Oregon
2014-2015 Budget Financial Presentation
All Funds

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	26,870,005	27,924,775	28,336,045	25,803,031
Materials and Services	28,586,287	31,757,811	31,829,439	28,135,464
Capital Outlay	3,959,737	4,543,145	7,297,933	7,528,126
Debt Service	2,096,318	1,316,309	825,400	321,200
Subtotal Current Expenditures	**61,512,347**	**65,542,041**	**68,288,817**	**61,787,821**
Interfund Transfers	83,810,008	26,176,285	17,903,486	14,985,091
Contingency	-	-	28,615,639	18,671,658
Reserves	-	-	79,170,190	81,987,019
Unappropriated Fund Balance	135,380,333	132,236,547	-	-
Subtotal Noncurrent Expenditures	**219,190,341**	**158,412,831**	**125,689,315**	**115,643,768**
Total Requirements by Budgetary Category	**280,702,688**	**223,954,872**	**193,978,132**	**177,431,589**
Resources by Budgetary Category				
Taxes	10,847,236	10,741,480	10,258,000	10,232,000
Licenses and Permits	1,657,038	1,536,537	1,656,497	1,604,176
Intergovernmental	31,335,833	29,792,524	15,740,798	13,836,466
Charges for Services	17,684,612	17,741,259	18,266,351	17,304,963
Fines and Forfeitures	451,276	407,144	355,108	330,497
Investment Earnings	734,305	373,051	757,138	740,120
Sale of Capital Assets	261,252	292,556	160,000	170,000
Interfund Transfers	83,789,897	26,146,726	17,958,486	14,985,091
Debt Proceeds	2,075,995	1,299,358	808,200	308,000
Miscellaneous	527,827	243,905	265,877	97,150
Beginning Fund Balance	131,337,418	135,380,333	127,751,677	117,823,126
Total Resources by Budgetary Category	**280,702,688**	**223,954,872**	**193,978,132**	**177,431,589**
Full-Time Employee Equivalents	463.5	448.7	451.1	363.7

Klamath County, Oregon
2014-2015 Budget Financial Presentation
All Funds

Mandate	Total Cost	Personal Services	FTE
General Administration	173,078	147,489	2.0
Human Resources	3,932,672	355,482	4.8
County Counsel	304,116	234,702	2.0
Finance	1,004,749	493,871	5.8
Information Technology	1,357,950	692,249	8.0
Treasurer	403,951	35,122	0.5
Assessor	1,323,994	780,015	11.3
Tax Collector	2,789,211	281,504	3.6
Commissioners	356,358	298,542	3.0
Clerk	906,094	358,049	5.0
Justice Court	185,097	115,757	2.0
District Attorney	1,401,811	1,065,858	15.5
Community Corrections	3,976,836	1,972,945	23.5
Sheriff's Office	6,644,760	4,309,737	50.5
Juvenile	1,872,982	1,252,202	27.6
Animal Control	322,118	169,702	2.5
Community Development	14,835,728	3,308,628	51.7
Emergency Management	109,130	39,255	0.7
Title III	2,081,500	-	-
Public Works	99,132,525	4,584,919	50.5
Veterans Services	266,690	190,732	3.0
Public Health	2,808,149	1,608,275	25.4
Klamath Behavioral Health & Wellness	3,315,136	842,615	11.8
Museum	573,102	106,184	1.4
Maintenance	3,880,768	489,634	7.0
OSU Extention	207,578	94,772	1.8
Experiment Station	112,534	53,483	1.0
Fairgrounds	1,157,057	432,516	7.0
Watermaster	81,540	58,657	1.0
Law Library	158,023	-	-
Surveyor	1,203,205	23,082	0.3
External Services	1,412,285	1,407,053	33.8
Non-Departmental	19,140,862	-	-
Total Mandates	**177,431,589**	**25,803,031**	**363.7**





Department: Elected Officials Compensation Study FY 2015 Proposed Budget

Mandated Services:

ORS 204.112 County compensation board; members; compensation review and recommendations.

(1) Each county governing body shall appoint a county compensation board. A county compensation board shall consist of from three to five members, who are knowledgeable in personnel and compensation management.

(2) The county compensation board shall annually recommend a compensation schedule for the county elective officers mentioned in ORS 204.005.

(3) The county compensation board shall annually review the compensation paid to persons comparably employed by the State of Oregon, local public bodies and private businesses within a labor market deemed appropriate by the board for each elective officer. The county compensation board shall take into account such factors as the number of employees supervised and the size of the budget administered by each elective officer, the duties and responsibilities of each elective officer, and the compensation paid to subordinates and other appointed employees who serve in positions of comparable management responsibility. The county compensation board shall prepare and approve by majority vote a recommended compensation schedule for the elective officers and shall submit the recommended compensation schedule to the county governing body.

(4) Notwithstanding subsections (1) to (3) of this section, the sheriff's salary shall be fixed in an amount which is not less than that for any member of the sheriff's department. [1989 c.941 §1]

Committee Overview:

- ORS Chapter 204 provides guidance in regard to compensation of County Officers, Deputies and Other Employees
- ORS 204.112 states that the county governing body shall appoint a county compensation board with three to five members, who are knowledgeable in personnel and compensation management.
  - By Resolution No. 2013-047, three members were appointed
    - Sherry Kennerley-Walton (Quail Park at Crystal Terrace)
    - Wade Reddell (JELD-WEN)
    - Ron McCutcheon (OIT)

Department: Elected Officials FY 2015 Proposed Budget
Compensation Study

Process Overview:

- Comparators established in Fiscal Year 2011-12 by evaluating all counties remains unchanged
  - Comparators based on
    - Population
    - General Law Counties and Comparable Home Rule Counties
  - County Demographics

COUNTY	POPULATION	BUDGET	FTE
Tillamook	25,287	$81,445,299	229
Union	25,759	$32,873,782	115
Lincoln	46,151	$81,842,228	351
Columbia	49,286	$42,654,794	150
Klamath	69,912	$188,234,720	397
Polk	76,820	$49,400,000	270
Umatilla	76,353	$60,856,296	282
Josephine	82,930	$68,800,000	280
Yamhill	100,255	$??????????	???

- Evaluated Klamath County Officials to the comparators averages of
  - Salary
  - Staff
- Committee considered
  - Contract negotiations for subordinates are all pending
  - County's Resolution No. 2006-025

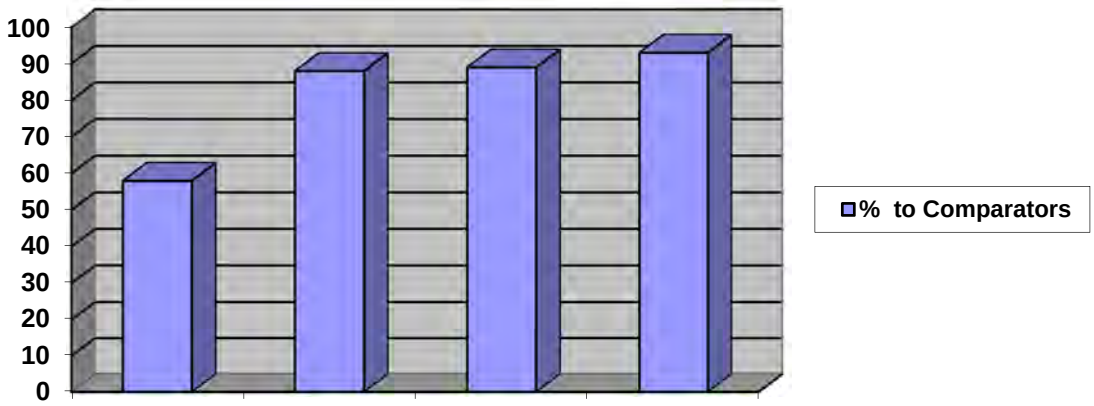
Department: Elected Officials FY 2015 Proposed Budget
Compensation Study

- Compensation evaluation
  - Comparator averages on the graphs are considered 100%
  - Standard Compensation practices consider +/- 5% to be a comparable match for increases when adjusting salary
    - +5% = 105%
    - -5% = 95%
  - Compensation Committee expanded that due to the variation in comparables to include +/- 10%
    - +10% = 110%
    - -10% = 90%
  - Compared Klamath County actual as a ratio to comparator averages
    - Salary
    - Staffing
  - All comparator counties, except Josephine County, received increases ranging between 1% and 3% in Fiscal Year 13-14
  - Increase in salary for all Elected Officials
    - Over last year was 0 %

Individual Elected Official Overview:

Assessor

Headcount: 10
Current Annual Salary: $66,823



58%	88%	89%	93%
# of Staff	Average Salary	FY13-14 Avg Salary	5.0% Recommendation

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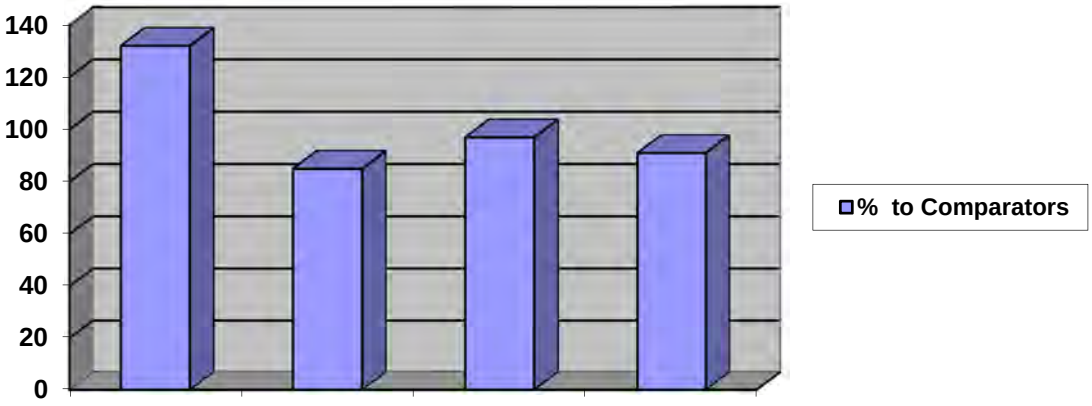
Clerk

Headcount: 5
Current Annual Salary: $64,258



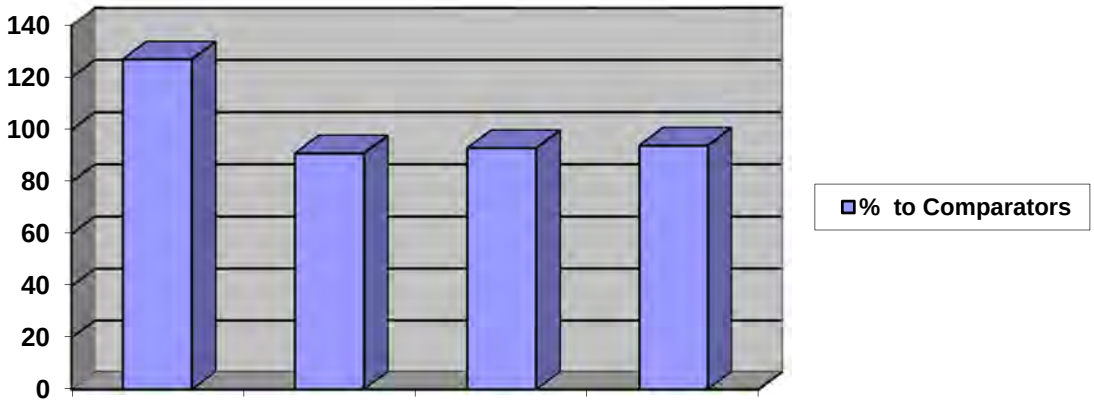
132%	85%	97%	91%
# of Staff	Average Salary	FY13-14 Avg Salary	5.0% Recommendation

Department: Elected Officials Compensation Study

FY 2015 Proposed Budget

Commissioners

Headcount: 5
Current Annual Salary: $68,068



127%	91%	93%	94%
# of Staff	Average Salary	FY13-14 Avg Salary	3.0% Recommendation

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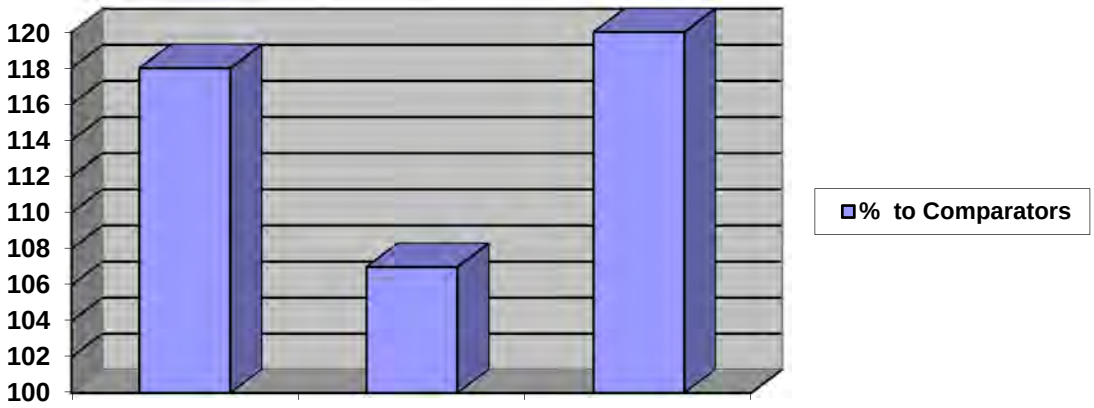
District Attorney

Headcount: 19
Current Annual Salary: $17,640



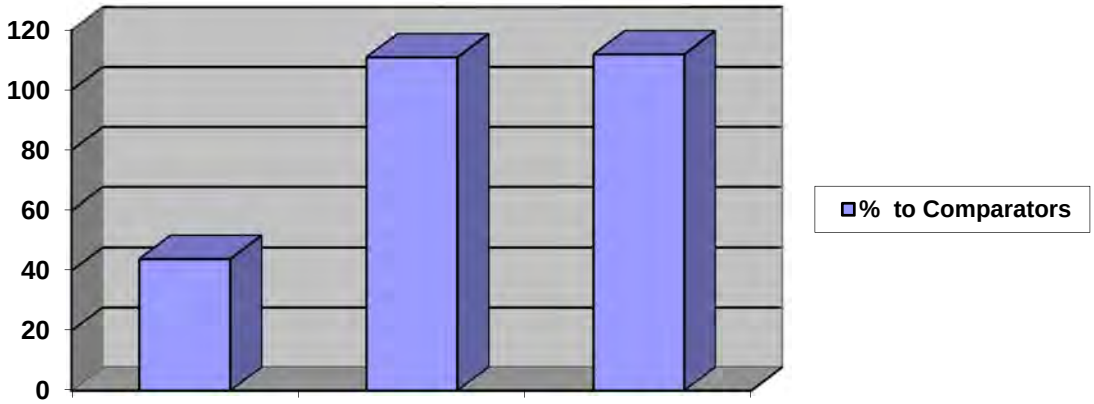
118%	107%	120%
# of Staff	Average Salary	FY13-14 Avg Salary

Department: Elected Officials Compensation Study

FY 2015 Proposed Budget

Justice of the Peace

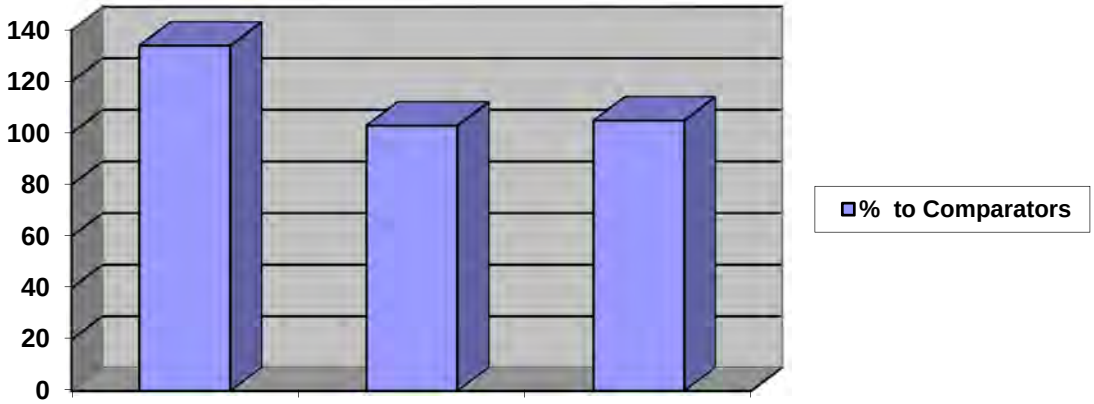
Headcount: 1.5
Current Annual Salary: $39,976



44%	111%	112%
# of Staff	Average Salary	FY13-14 Avg Salary

Sheriff

Headcount: 82
Current Annual Salary: $88,148
FY 14-15 Salary: $89,843



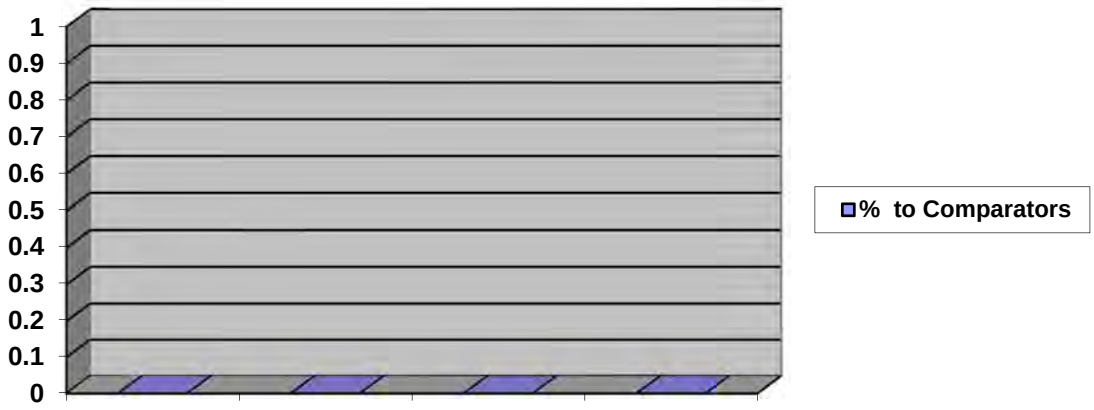
134%	103%	105%
# of Staff	Average Salary	FY13-14 Avg Salary

Department: Elected Officials Compensation Study

FY 2015 Proposed Budget

Surveyor

Headcount: 1.0 (FTE 0.48)
Current Annual Salary: $17,985

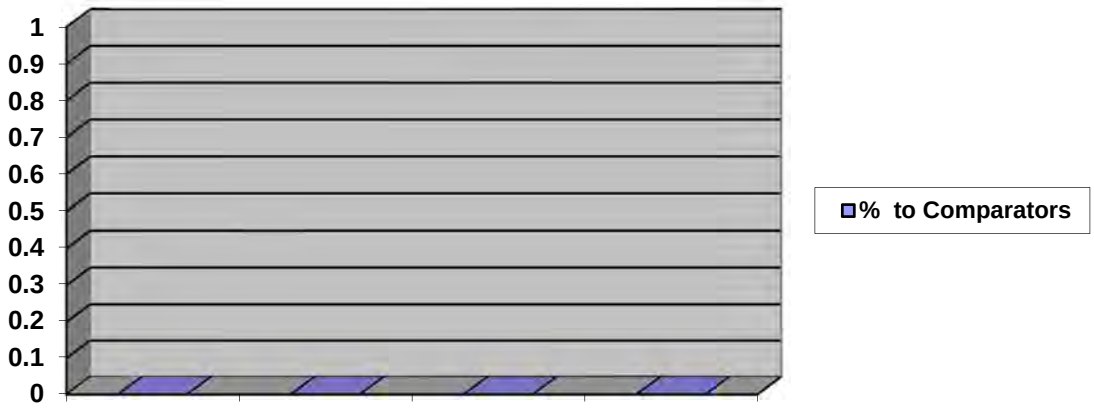


N O C O M P A R A B L E S

# of Staff	Average Salary	FY13-14 Avg Salary

Treasurer

Headcount: 2 (FTE 0.75)
Current Annual Salary: $17,730



N O C O M P A R A B L E S

# of Staff	Average Salary	FY12-13 Avg Salary

Department: Elected Officials Compensation Study FY 2015 Proposed Budget

Compensation Board Recommendation:

- Increases in salary for the Assessor, Clerk, Commissioner, Sheriff and Surveyor)
  - Assessor, Clerk Commissioner and Surveyor recommended, to keep the compensation within the comparator range
  - Sheriff's increase will be by $1.00
    - Due to subordinates and ORS 204.112(4)
    - New Annual Wage will be determined after contract negotiations have concluded

Summary of Recommended Pay Actions for 2014-2015 Budget Cycle:

Position	Recommended Increase	Approved Increase
Assessor	5%	
Clerk	5%	
Commissioners	3%	
District Attorney	Decrease to "0" pay	
Justice of the Peace	0%	
Sheriff	$1.00 based on ORS 204.112(4)	
Surveyor	5%	
Treasurer	0%	

Klamath County, Oregon
2014-2015 Budget Presentation

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

General Government Program - This includes the general government offices and services.

111 - Treasurer
112 - Assessor
113 - Tax Collector
161 - Commissioners
162 - County Clerk
000 - General Fund Non-Departmental
580 - Equipment Reserve
769 - County Schools
9347 - PERS Reserve
325 - Debt Service (inactive)
800 - Emergency Telephone Excise Tax (inactive)

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Department Mission:

Our mission is to provide financial stewardship for Klamath County by safeguarding financial resources while maximizing investment return and lowering investment risk.

Mandated Services:

- ORS 208.010 Receipt and disbursement of funds. The county treasurer must receive all moneys paid to the county, and disburse payments made by the county.
- ORS 208.070 Manner of keeping books. The county treasurer must keep a record of these payments and disbursements and must separate the record into distinct accounts.
- ORS 208.090, 208.140 Monthly financial statement. The treasurer must file a monthly financial statement at the county court and must annually settle any debt owed by the county to the county court.
- ORS 368.705(1) The treasurer must deposit any funds obtained to finance road maintenance and construction into a fund.
- ORS 294.004(2), 294.035, 294.053 The 'custodial officer' of the county is the officer having custody of the funds of the county. The custodial officer may invest surplus funds of the county, the funds, authorized by state law. The "county treasurer" may invest any sinking fund, bond fund, or surplus funds in his or her custody in master warrants of the county.
- ORS 294.048 The custodial officer may, with the consent of the board of commissioners, borrow funds on short-term promissory notes of six months or less, secured by invested funds to meet current cash demands and to avoid a loss on investments by their liquidation.
- ORS 287.070 Proceeds from sale of county bonds "shall be paid to the county treasurer and shall be placed in a special fund."
- ORS 288.010 through 288.120 If the state appoints a fiscal agency the county treasurer must remit funds to the fiscal agency for repayment of bonds. Once paid off, the canceled bonds and coupon must be returned to the county treasurer. The county treasurer is not liable for funds once remitted. The county treasurer is liable to the bond holders if he or she does not comply with these requirements.
- This is just a few of the many laws on mandated services required by the county treasurer.

Department Overview:

The County Treasurer is the custodian of public money. Other functions of the County Treasurer include: disbursement of the public money under warrants drawn upon the Treasury by the Finance Department. Establishes and operates investment programs in accordance with Oregon laws, for all available county funds. Issues all debt obligations authorized on behalf and in the name of the county, and serves as the primary representative of the county in matters related thereto. The Treasurer's office manages an investment portfolio of approximately $130 million.

Successes and Challenges:

During the 2014-2015 fiscal year, the Treasurers' office will be updating its investment management contract for the Treasurer's Investment Pool.

The Treasurer's office transitioned all special districts to handling their own funds and no longer invests on their behalf.

Budget Overview:

Major revenue source is an investment management fee from the investment earnings on all public money held by the Treasurer. The Treasurer's office receives funding from the CAFFA grant and support from the General Fund.

Major expenditures relate to payroll and material costs of operating the Treasurer's office. Major materials and service expenditures relate to contracts for the investment of funds, audit contracts, and bank service fees.

Significant Changes:

The cost structure of the department has changed significantly from the prior year budget. Expenditures which previously were incorporated as a component of net investment income distributed to participants of the Treasurer's Investment Pool are now included in the Treasurer's office budget to provide for greater transparency of the costs to the public. Also included in this year is a significant increase in internal service fees to the Treasurer's office as the method of allocating these costs was changed to include the value of the transactions flowing through trust and agency funds controlled by the Treasurer's office. These increased costs are offset with an increase in fee revenue collected from the Treasurer's Investment Pool.

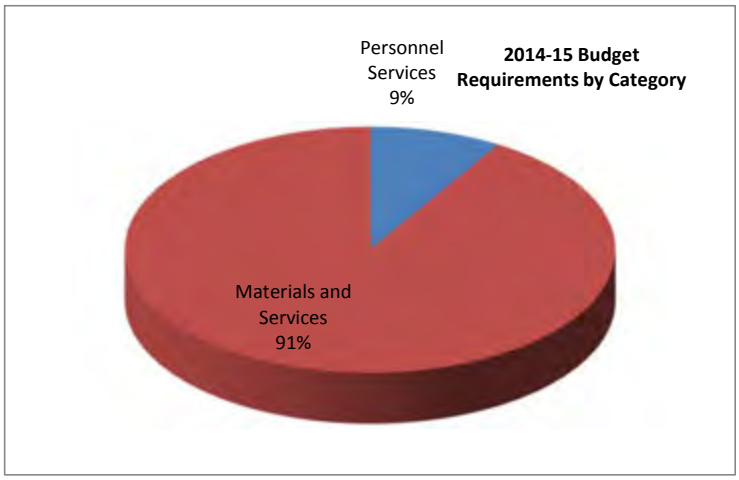
Key issues:

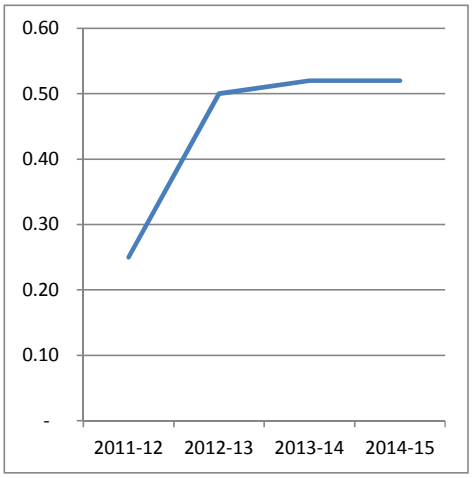
With the change in the costs that are incorporated into the Treasurer's office budget the necessity to manage the investments to maintain a positive investment return for the departments will be of considerable focus. If investment earnings on the Treasurer's Investment Pool are not sufficient to pay for the increased fees that are charged by the Treasurer's Office there may need to be increased support provided by the General Fund.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
111 Treasurer

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	17,882	27,385	31,090	35,122
Materials and Services	14,659	16,946	25,852	368,829
Subtotal Current Expenditures	**32,541**	**44,331**	**56,942**	**403,951**
Interfund Transfers	29,894	-	-	-
Subtotal Noncurrent Expenditures	**29,894**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**62,435**	**44,331**	**56,942**	**403,951**
Requirements by Fund				
General Fund (100)	62,435	44,331	56,942	403,951
Total Requirements by Fund	**62,435**	**44,331**	**56,942**	**403,951**
Resources by Budgetary Category				
Intergovernmental	5,401	8,773	9,859	27,542
Charges for Services	57,034	30,827	47,083	359,092
Interfund Transfers	-	4,731	-	17,317
Total Resources by Budgetary Category	**62,435**	**44,331**	**56,942**	**403,951**
Full-Time Employee Equivalents	0.25	0.50	0.52	0.52

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Treasurer	403,951	35,122	0.52
Total Mandates	**403,951**	**35,122**	**0.52**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Treasurer	Treasurer	10011160050	1.0000	Non-Union	TU01	1	$0.00	$17,907.30	$0.00	$1,110.25	$259.66	$358.15	$34.45	$0.00	$0.00	$0.00	$0.00	$3,044.24	$22,714.05
Treasurer	Accounting Specialist	10011161561	0.2500	Local 121	LH14	6	$0.00	$9,657.22	$169.00	$598.75	$140.03	$193.14	$8.61	$0.00	$0.00	$0.00	$0.00	$1,641.73	$12,408.48
			1.2500				**$0.00**	**$27,564.52**	**$169.00**	**$1,709.00**	**$399.69**	**$551.29**	**$43.07**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,685.97**	**$35,122.53**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 111 - Treasurer							
IG - Intergovernmental							
33200	A&T Grant	5,400.86	8,773.25	9,859.00	27,542.00	17,683.00	179%
Account Classification Total: IG - Intergovernmental		**$5,400.86**	**$8,773.25**	**$9,859.00**	**$27,542.00**	**$17,683.00**	**179%**
CS - Charges for Service							
33000	Reimbursements	0.00	0.00	0.00	6,000.00	6,000.00	N/A
34035	Fees - For Services	57,033.76	30,826.94	47,083.00	353,092.00	306,009.00	650%
Account Classification Total: CS - Charges for Service		**$57,033.76**	**$30,826.94**	**$47,083.00**	**$359,092.00**	**$312,009.00**	**663%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	4,730.77	0.00	17,317.00	17,317.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$4,730.77**	**$0.00**	**$17,317.00**	**$17,317.00**	
Department Total: 111 - Treasurer		**$62,434.62**	**$44,330.96**	**$56,942.00**	**$403,951.00**	**$347,009.00**	**609%**
Expenditures							
Department: 111 - Treasurer							
PS - Personnel Services							
60050	Treasurer	9,171.25	14,778.17	17,730.00	17,907.00	177.00	1%
60210	Chief Office Deputy	28.59	0.00	0.00	0.00	0.00	N/A
60492	Financial Systems Administrator	3,529.26	839.75	0.00	0.00	0.00	N/A
61561	Accounting Assistant III	0.00	1,782.92	1,500.00	9,657.00	8,157.00	544%
61600	Office Assistant II	0.00	5,501.76	6,050.00	0.00	(6,050.00)	-100%
63930	FICA	988.74	1,670.78	1,934.00	2,109.00	175.00	9%
63940	Workmans Compensation Tax	15.66	35.95	44.00	43.00	(1.00)	-2%
63941	Workmans Compensation	76.35	521.00	581.00	551.00	(30.00)	-5%
63950	Medical Insurance	2,187.92	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	26.34	8.27	0.00	0.00	0.00	N/A
63952	Short Term Disability	1.89	3.75	0.00	0.00	0.00	N/A
63960	Retirement - General	1,232.09	1,914.06	3,077.00	4,686.00	1,609.00	52%
63980	Unemployment Compensation	143.88	329.02	174.00	169.00	(5.00)	-3%
63990	Cell Phone Allowance	480.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$17,881.97**	**$27,385.43**	**$31,090.00**	**$35,122.00**	**$4,032.00**	**13%**

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	0.00	607.61	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	1,312.51	3,196.76	5,400.00	5,000.00	(400.00)	-7%
44113	Office Equipment	449.98	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	100.00	250.00	250.00	250.00	0.00	0%
44204	Bank Fees	0.00	0.00	0.00	51,350.00	51,350.00	N/A
44340	Contract Maintenance	0.00	0.00	0.00	65,000.00	65,000.00	N/A
44440	Audit Fees	0.00	0.00	0.00	5,800.00	5,800.00	N/A
44640	Telephone	530.05	668.85	625.00	800.00	175.00	28%
44700	Postage	737.72	778.31	1,000.00	1,000.00	0.00	0%
44710	Publications / Periodicals	95.01	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	159.00	840.00	674.00	(166.00)	-20%
99760	Insurance/Liability	359.00	259.00	1,574.00	1,264.00	(310.00)	-20%
99765	Insurance/Workmans Compensation	95.65	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	7,184.00	7,204.00	10,795.00	231,927.00	221,132.00	2048%
99780	Facility Services	3,135.00	3,162.00	3,188.00	3,437.00	249.00	8%
99781	Steering Committee Hardware Charge	450.00	450.00	375.00	374.00	(1.00)	0%
99782	Steering Committee User Charge	210.00	210.00	305.00	453.00	148.00	49%
Account Classification Total: MS - Material and Services		**$14,658.92**	**$16,945.53**	**$25,852.00**	**$368,829.00**	**$342,977.00**	**1327%**
IF - Interfund Transfers							
99783	Trans - Phones	77.00	0.00	0.00	0.00	0.00	N/A
99850	Trans - General Non Dept	29,816.73	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$29,893.73**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 111 - Treasurer		**$62,434.62**	**$44,330.96**	**$56,942.00**	**$403,951.00**	**$347,009.00**	**609%**
Fund Revenue	**Total: 100 - General Fund**	**$62,434.62**	**$44,330.96**	**$56,942.00**	**$403,951.00**	**$347,009.00**	**609%**
Fund Expenditure	**Total: 100 - General Fund**	**$62,434.62**	**$44,330.96**	**$56,942.00**	**$403,951.00**	**$347,009.00**	**609%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**609%**

Department Mission:

The Klamath County Assessor's Office provides efficient, courteous and professional service and information to the public while effectively executing the mandated duties of analyzing and valuing property for the tax assessment rolls, retrieving information of property ownership and value. We also implement specific assistance programs, ownership transfers, assessment of personal property, updating and recording of legal documents in accordance with the State of Oregon guidelines.

Mandated Services:

Per ORS chapters 307, 308, 308A & 309 the Assessor's office is required to

- Maintain real market value at 100% for all types of properties.
- Receive applications and manage veterans and senior exemption programs.
- Receive applications and determine eligibility of requests for tax exemption from various public and/or non-profit agencies.
- Determine eligibility and maintain records on all farm & forest special assessment properties.
- Send annual reports to the Department of Revenue.
- Do all ownership changes and keep track of all manufactured home moves.
- Oversee the sending and receiving of business personal property returns.
- Make all ownership changes on real property, from all recorded deeds.
- Prepare and submit to Department of Revenue, annual Certified Ratio Report.
- Defend county values during the appeal process, with Board of Property Tax Appeals and with Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.

Department Overview:

The assessor's office has two main components, that of front office, (tech/support staff) and secondly the appraisal/sales data staff.

The front office handles front office customer service, data entry, business personal property, manufactured home ownership changes, and real property ownership changes.

The appraisal/sales data staff does all valuation of real property both residential and commercial, reappraisal, exemption requests, agriculture and forest special use requests, collects and verifies sales within the county to produce the annual Certified Ratio Report.

Most of the front office staff is cross trained to different duties, and most of the appraisal/data sales staff has been promoted from front office positions and are very capable of handling front office duties.

The long range goal for the assessor's office has been and continues to be; to provide efficient, courteous, professional help to the public, and the taxing districts while striving to always make that service as cost effective as possible. With that goal in mind, continued education to meet state mandates, and cross training will continue to be in our long range plan.

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/13-6/30/14

5,545****Number of properties reappraised
3,759****Number of deeds worked
370****Number of Mobile title transfers, trip permits, re-titles and de-titles
1506****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
219****Number of accounts for the Senior Citizen Program (106 Active)
60****Number of property tax appeals
23****Number of withdrawn appeals
37 ****Number of appeals heard at BOPTA (2 stipulated)
1****Number of appeals that went on to Magistrate

Success: We reappraised North County this past year, which had not been reappraised in eleven years. We know the hard work there benefited the whole county as a large amount of new value was picked up and added to the tax roll.

Challenges: Doing more with less each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant.

It is difficult dealing with farm land values after water shut-off in the Bly, Sprague River, Modoc Point and other upper Klamath Basin area.

With the City and County Schools both passing bonds and with new tax proposals, there will be issues dealing with the public because of higher taxes.

Budget Overview:

In developing the Assessor's budget we looked to balance services needed by property taxpayers, taxing districts, the Department of Revenue, the general public and the County, at the same time meeting requirements set by, the County Assessment Function Funding Assistance (CAFFA grant).

Major revenue:

The main source of revenue for the Assessor's office comes directly from the general fund, with support from the CAFFA grant, and other revenue sources listed below. With that said, the work of the Assessor's office is major in developing values for the collection of property taxes.

Other revenue sources:

- mobile home title transfers, re-titling, de-titling and trip permits
- subdivisions, plats, lot-line adjustments and consolidations
- recall lists and sales lists
- everyday business of copies, faxes and maps
- calculation of farm disqualifications

Major expenditure:

The primary expenditure for the Assessor's office is personnel costs and funding the new software system.

Economic factors:

- ➢ Manufactured housing market
- ✓ More sales equal more transfers that we handle
- ➢ Economy in general
- ✓ Developers not platting new subdivisions
- ✓ Property owners not splitting their parcels
- ✓ New homes not being built
- ✓ Decrease of remodels and additions of residential properties
- ✓ Major reductions of industrial properties & utilities, which are valued by Department of Revenue
- ➢ Devaluation of farm land due to water shut-off

Significant Changes:

We are projecting about the same level of revenue for the 2014-15 fiscal year.

One of the biggest changes we have is the GIS Department has moved from the IT Department and will now be under the Assessor's Office. They will continue to provide the mapping services. All the non-mapping duties will be performed by existing employees in the Assessor's Office.

The Assessor's office, including GIS, will be at 11.25 Employees (FTE) for the 2014-15 tax year. We have a strong belief in cross-training. We expect to maintain about the same level of revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

We have a new Residential Appraiser Trainee in a year-long training program to become a State Certified Appraiser. There has been a shuffling of duties and job titles, as we now have a new Senior Chief Deputy and a new Chief Appraiser. We are looking at a State Grant Program for sharing a Commercial Appraiser with Jackson and Josephine Counties.

There is a directive on the Assessment of Forest Land from ODF for Fire Protection. This directive states the counties that prepare the assessment roll will be reimbursed for data processing costs and other costs directly attributable to the preparation of the roll. There are other counties already charging the Department of Forestry and others want to start billing. We are looking into this to help generate more revenue for the office. We currently process over 30,000 accounts for this fire protection, as ODF recently went through a reclassification program in the county.

Key Issues:

<u>Software Program:</u>

One of our most pressing issues is our computer software program. The software provider, Tyler Technologies would like to have counties still using this software to either upgrade or move to their more advanced/modern program. Thomson Reuters is the vendor that we contracted to provide the new software system. They are working hard in the state of Oregon and are currently offering their services in several other Oregon counties. We are working with the IT Department and the Tax Office to implement these new changes. The timeline is another one and a half to two years for go live.

Online Services:

Because of current software system, we are unable to provide assessment information online via the website. Many of the calls received, are customers asking for basic information, as an example:

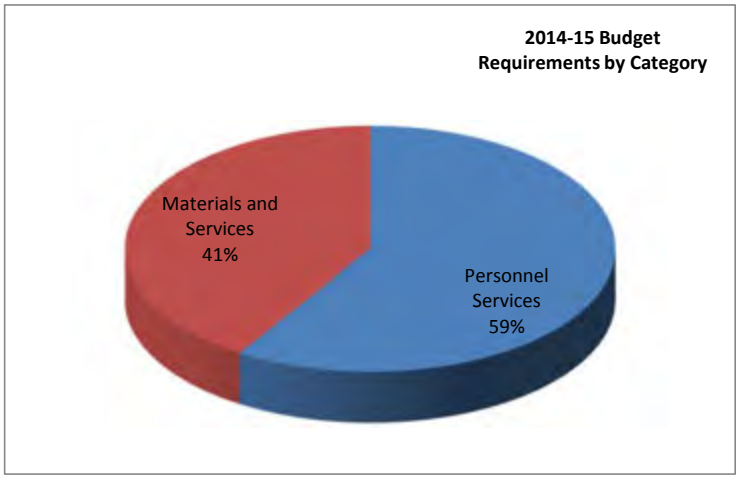
- Ownership of the property
- Year built and square footage of structures
- Real market and Assessed values
- Levied taxes

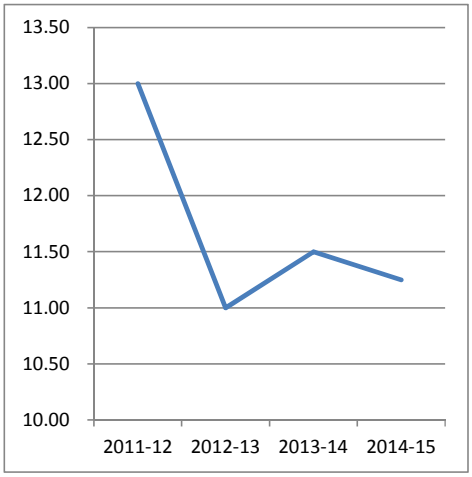
We would like to provide this service to our customers, especially in this technological age. To do this we need to work closely with the IT Department.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
112 Assessor

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	688,030	778,847	789,576	780,015
Materials and Services	181,491	405,838	605,193	543,979
Subtotal Current Expenditures	**869,521**	**1,184,685**	**1,394,769**	**1,323,994**
Interfund Transfers	1,786	5,000	5,000	-
Subtotal Noncurrent Expenditures	**1,786**	**5,000**	**5,000**	**-**
Total Requirements by Budgetary Category	**871,307**	**1,189,685**	**1,399,769**	**1,323,994**
Requirements by Fund				
General Fund (101)	871,307	987,223	1,025,615	1,027,640
Geographic Information Systems (106)	-	202,462	374,154	296,354
Total Requirements by Fund	**871,307**	**1,189,685**	**1,399,769**	**1,323,994**
Resources by Budgetary Category				
Licenses, Fees and Permits	23,044	21,208	19,600	19,800
Intergovernmental	244,570	306,821	450,045	318,896
Charges for Services	8,354	9,888	41,700	37,200
Interfund Transfers	595,338	851,768	888,424	948,098
Total Resources by Budgetary Category	**871,307**	**1,189,685**	**1,399,769**	**1,323,994**
Full-Time Employee Equivalents	13.00	11.00	11.50	11.25

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Assessor	1,027,640	655,877	10.00
GIS	296,354	124,138	1.25
Total Mandates	**1,323,994**	**780,015**	**11.25**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	$0.00	$67,491.23	$0.000	$4,184.46	$978.62	$1,349.82	$34.45	$10,500.00	$0.00	$86.04	$0.00	$11,473.51	$96,098.13
Assessor	Sr. Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	3	$0.00	$55,900.69	$978.26	$3,465.84	$810.56	$1,118.01	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,503.12	$82,352.22
Assessor	Chief Appraiser	10011260500	1.0000	Non-Union	UF25	3	$0.00	$52,712.94	$922.48	$3,268.20	$764.34	$1,054.26	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,961.20	$78,259.14
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	$0.00	$35,808.78	$626.65	$2,220.14	$519.23	$716.18	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,087.49	$56,554.21
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH10	1	$0.00	$29,306.24	$512.86	$1,816.99	$424.94	$586.12	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,982.06	$48,204.95
Assessor	Property Appraiser II	10011260520	1.0000	Local 121	LH16	1	$0.00	$34,737.21	$607.90	$2,153.71	$503.69	$694.74	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,905.33	$55,178.31
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	$0.00	$48,979.58	$857.14	$3,036.73	$710.20	$979.59	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,326.53	$73,465.51
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	$0.00	$35,808.78	$626.65	$2,220.14	$519.23	$716.18	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,087.49	$56,554.21
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH12	3	$0.00	$30,620.94	$535.87	$1,898.50	$444.00	$612.42	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,205.56	$49,893.02
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH14	7	$0.00	$37,959.84	$664.30	$2,353.51	$550.42	$759.20	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,453.17	$59,316.17
			10.0000				**$0.00**	**$429,326.23**	**$6,332.11**	**$26,618.23**	**$6,225.23**	**$8,586.52**	**$344.52**	**$105,000.00**	**$0.00**	**$273.96**	**$183.60**	**$72,985.46**	**$655,875.87**
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	6	$0.00	$74,363.88	$1,301.37	$4,610.56	$1,078.28	$1,487.28	$34.45	$10,500.00	$0.00	$20.88	$20.40	$12,641.86	$106,058.95
GIS	GIS Planner	15015110660597	0.2500	Local 121	LH18	7	$0.00	$12,004.80	$210.08	$744.30	$174.07	$240.10	$8.61	$2,625.00	$0.00	$15.66	$15.30	$2,040.82	$18,078.74
			1.2500				**$0.00**	**$86,368.68**	**$1,511.45**	**$5,354.86**	**$1,252.35**	**$1,727.37**	**$43.07**	**$13,125.00**	**$0.00**	**$36.54**	**$35.70**	**$14,682.67**	**$124,137.68**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 112 - Assessor							
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%
34062	Fees - Disqualification	1,569.18	1,000.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$23,044.18**	**$21,207.50**	**$19,600.00**	**$19,800.00**	**$200.00**	**1%**
IG - Intergovernmental							
33200	A&T Grant	244,570.47	197,851.42	204,015.00	150,196.00	(53,819.00)	-26%
Account Classification Total: IG - Intergovernmental		**$244,570.47**	**$197,851.42**	**$204,015.00**	**$150,196.00**	**($53,819.00)**	**-26%**
CS - Charges for Service							
34061	Combinations/Segregation	1,265.00	1,905.00	2,200.00	2,200.00	0.00	0%
34195	Fees - Data Sales	0.00	0.00	30,000.00	30,000.00	0.00	0%
34280	Copies/Maps	7,089.21	6,767.53	7,000.00	2,500.00	(4,500.00)	-64%
Account Classification Total: CS - Charges for Service		**$8,354.21**	**$8,672.53**	**$39,200.00**	**$34,700.00**	**($4,500.00)**	**-11%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
Account Classification Total: TI - Interfund Transfers		**$595,338.44**	**$759,491.35**	**$762,800.00**	**$822,944.00**	**$60,144.00**	**8%**
Department Total: 112 - Assessor		**$871,307.30**	**$987,222.80**	**$1,025,615.00**	**$1,027,640.00**	**$2,025.00**	**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
Expenditures							
Department: 112 - Assessor							
PS - Personnel Services							
60040	Assessor	66,822.96	66,822.99	66,823.00	67,491.00	668.00	1%
60071	Sr Chief Office Deputy	0.00	27,338.03	57,535.00	55,901.00	(1,634.00)	-3%
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%
60603	Deed Clerk II	35,454.24	35,318.41	35,455.00	35,809.00	354.00	1%
61495	Office Technician	19,953.78	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	27,871.36	28,875.36	29,190.00	0.00	(29,190.00)	-100%
61675	Office Specialist	47,154.16	64,138.44	37,584.00	68,581.00	30,997.00	82%
63930	FICA	35,110.45	32,394.76	34,026.00	32,843.00	(1,183.00)	-3%
63940	Workmans Compensation Tax	295.03	272.72	345.00	345.00	0.00	0%
63941	Workmans Compensation	3,941.98	11,123.42	10,230.00	8,587.00	(1,643.00)	-16%
63950	Medical Insurance	89,420.16	90,435.74	93,000.00	105,000.00	12,000.00	13%
63951	Life Insurance	321.54	282.86	274.00	274.00	0.00	0%
63952	Short Term Disability	224.40	191.81	184.00	184.00	0.00	0%
63960	Retirement - General	49,827.16	49,587.78	71,166.00	72,985.00	1,819.00	3%
63980	Unemployment Compensation	10,154.61	9,022.24	8,693.00	6,332.00	(2,361.00)	-27%
Account Classification Total: PS - Personnel Services		**$688,030.14**	**$652,873.77**	**$662,704.00**	**$655,877.00**	**($6,827.00)**	**-1%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,362.83	1,595.58	3,000.00	6,500.00	3,500.00	117%
44040	Staff Travel & Training	3,432.03	6,632.74	6,500.00	1,500.00	(5,000.00)	-77%
44080	Office Machine Repairs	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	6,553.62	4,432.80	6,500.00	4,500.00	(2,000.00)	-31%
44200	Dues / Fees	0.00	200.00	200.00	400.00	200.00	100%
44250	Vehicle Fuel	5,323.77	4,068.13	6,500.00	2,500.00	(4,000.00)	-62%
44260	Vehicle Maintenance & Repair	1,140.73	2,406.70	2,500.00	2,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	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
44640	Telephone	4,080.97	4,121.18	3,500.00	3,000.00	(500.00)	-14%
44700	Postage	2,263.21	2,180.18	3,500.00	2,500.00	(1,000.00)	-29%
44996	Hardware / Software Maintenance	0.00	0.00	8,000.00	0.00	(8,000.00)	-100%
45020	Contract Services	0.00	0.00	0.00	110,000.00	110,000.00	N/A
45111	Software Support	0.00	184,073.72	172,000.00	82,000.00	(90,000.00)	-52%
99755	Risk Management	0.00	3,226.00	3,354.00	3,159.00	(195.00)	-6%
99760	Insurance/Liability	4,912.00	5,256.00	6,280.00	5,916.00	(364.00)	-6%
99765	Insurance/Workmans Compensation	1,890.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	108,607.00	73,180.00	93,399.00	101,212.00	7,813.00	8%
99780	Facility Services	30,045.00	28,466.00	28,648.00	30,887.00	2,239.00	8%
99781	Steering Committee Hardware Charge	9,150.00	7,200.00	9,150.00	7,753.00	(1,397.00)	-15%
99782	Steering Committee User Charge	2,730.00	2,310.00	4,880.00	5,436.00	556.00	11%
	Account Classification Total: MS - Material and Services	**$181,491.16**	**$329,349.03**	**$357,911.00**	**$371,763.00**	**$13,852.00**	**4%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	400.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,386.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
	Account Classification Total: IF - Interfund Transfers	**$1,786.00**	**$5,000.00**	**$5,000.00**	**$0.00**	**($5,000.00)**	**-100%**
	Department Total: 112 - Assessor	**$871,307.30**	**$987,222.80**	**$1,025,615.00**	**$1,027,640.00**	**$2,025.00**	**0%**
	Fund Revenue Total: 100 - General Fund	**$871,307.30**	**$987,222.80**	**$1,025,615.00**	**$1,027,640.00**	**$2,025.00**	**0%**
	Fund Expenditure Total: 100 - General Fund	**$871,307.30**	**$987,222.80**	**$1,025,615.00**	**$1,027,640.00**	**$2,025.00**	**0%**
	Fund Net Total: 100 - General Fund	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
IG - Intergovernmental							
33200	A&T Grant	0.00	45,801.98	43,230.00	43,700.00	470.00	1%
33405	Grants	0.00	63,167.76	202,800.00	125,000.00	(77,800.00)	-38%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$108,969.74**	**$246,030.00**	**$168,700.00**	**($77,330.00)**	**-31%**
CS - Charges for Service							
34280	Copies/Maps	0.00	1,215.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$0.00**	**$1,215.00**	**$2,500.00**	**$2,500.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	92,277.03	125,624.00	125,154.00	(470.00)	0%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$92,277.03**	**$125,624.00**	**$125,154.00**	**($470.00)**	**0%**
Sub Department Total: 106 - Geographic Information Systems		**$0.00**	**$202,461.77**	**$374,154.00**	**$296,354.00**	**($77,800.00)**	**-21%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
PS - Personnel Services							
60546	Chief Cartographer	0.00	15,785.67	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	0.00	67,909.82	70,794.00	74,364.00	3,570.00	5%
60597	GIS Planner	0.00	11,260.07	23,772.00	12,005.00	(11,767.00)	-49%
63930	FICA	0.00	6,383.35	7,235.00	6,607.00	(628.00)	-9%
63940	Workmans Compensation Tax	0.00	38.26	52.00	43.00	(9.00)	-17%
63941	Workmans Compensation	0.00	2,322.00	2,175.00	1,727.00	(448.00)	-21%
63950	Medical Insurance	0.00	10,200.00	9,300.00	13,125.00	3,825.00	41%
63951	Life Insurance	0.00	34.40	21.00	37.00	16.00	76%
63952	Short Term Disability	0.00	33.55	21.00	36.00	15.00	71%
63960	Retirement - General	0.00	9,822.28	11,327.00	14,683.00	3,356.00	30%
63980	Unemployment Compensation	0.00	2,183.89	2,175.00	1,511.00	(664.00)	-31%
Account Classification Total: PS - Personnel Services		**$0.00**	**$125,973.29**	**$126,872.00**	**$124,138.00**	**($2,734.00)**	**-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							
44040	Staff Travel & Training	0.00	1,582.54	5,000.00	4,000.00	(1,000.00)	-20%
44100	Supplies - Office	0.00	907.70	1,000.00	1,000.00	0.00	0%
44200	Dues / Fees	0.00	175.00	275.00	275.00	0.00	0%
44640	Telephone	0.00	299.47	350.00	200.00	(150.00)	-43%
44670	Equipment	0.00	149.99	9,218.00	836.00	(8,382.00)	-91%
44700	Postage	0.00	15.17	100.00	50.00	(50.00)	-50%
44996	Hardware / Software Maintenance	0.00	6,842.85	10,982.00	11,000.00	18.00	0%
45020	Contract Services	0.00	63,167.76	192,000.00	123,000.00	(69,000.00)	-36%
99755	Risk Management	0.00	0.00	0.00	205.00	205.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	383.00	383.00	N/A
99770	Internal Services	0.00	0.00	22,207.00	22,326.00	119.00	1%
99780	Facility Services	0.00	2,028.00	2,090.00	2,253.00	163.00	8%
99781	Steering Committee Hardware Charge	0.00	900.00	3,450.00	5,782.00	2,332.00	68%
99782	Steering Committee User Charge	0.00	420.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		**$0.00**	**$76,488.48**	**$247,282.00**	**$172,216.00**	**($75,066.00)**	**-30%**
Sub Department Total: 106 - Geographic Information Systems		**$0.00**	**$202,461.77**	**$374,154.00**	**$296,354.00**	**($77,800.00)**	**-21%**
Fund Revenue	**Total: 150 - Internal Services**	**$0.00**	**$202,461.77**	**$374,154.00**	**$296,354.00**	**($77,800.00)**	**-21%**
Fund Expenditure	**Total: 150 - Internal Services**	**$0.00**	**$202,461.77**	**$374,154.00**	**$296,354.00**	**($77,800.00)**	**-21%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-21%**

Department: Tax Collector FY 2015 Proposed Budget

Department Mission:

Our mission is to uphold Oregon law by collecting and distributing taxes accurately and providing public service with quality and creditable standards.

Manage all property that has been deeded into county ownership on behalf of the Board of County Commissioners (BOCC). Property that is not needed for County purposes is offered for sale in a timely manner; and once sold is placed on the tax roll subject to assessment and taxation.

Mandated Services:

- In accordance with ORS 311 (Collection of Property Taxes) and ORS 312 (Foreclosure of Property Tax Liens) the governing body must follow specific procedures when it collects property taxes, imposes property tax liens and foreclosures on those liens.

- Oregon Revised Statutes 271, 275 and 312 allows the County to sell the property if it is in the best interest of the County. An order is entered directing the sheriff to make sale thereof.

- Initiates and oversees publications of Notices of a sale in the newspaper for general circulation.

- The distribution of proceeds is required in accordance with ORS 275.275 and 311.390.

Self-Imposed Services:

- Administering the transient room tax as adopted by the Klamath County Board of Commissioners.

Department Overview:

Property Tax:
The Tax Collector receives the assessment roll from the assessor which enables the mailing of over 67,000 tax statements on or before October 25th of every year to each person shown on the tax roll as an owner of real or personal property; payable on the following November 15th. Discounts apply on partial or full payments made on or before November 15th (two percent on two-thirds **or** three percent if paid in full). The first one-third due November 15th, second one-third due February 15th; and remaining one-third due May 15. The taxes collected are distributed to the taxing districts within Klamath County. The Tax Collector is responsible for computing interest; receipting taxes collected in advance, Delinquent Notices, Notices of Intent to Warrant, Warrants, Seizure and Sales, Bankruptcy Claims/Collections and Foreclosure Proceedings. Adjustments to the tax roll through the updating of records and communications with the taxpayers are the responsibility of the Tax Collector. Such adjustments are the result of action of the Oregon Tax Court, County Board of Property Tax Appeals, Oregon Department of Revenue or corrections by the County Assessor.

Manage/oversee property that has been conveyed to the County by foreclosure proceedings, property acquired by the county for permanent ownership and leased to agencies or organizations.

Properties that are foreclosed upon by the tax collector for nonpayment of taxes and deeded into county ownership are sold if not in use for county purposes.

Before each property is offered for sale it is researched to ensure notification has been given properly to individuals, heirs and devisees, municipal corporations, lien holders, contract holders and all other parties of record.

Transient Room Tax:
In accordance with Klamath County Code Chapter 603 – Transient Room Tax imposes an eight percent tax on rent charged by an operator. The tax constitutes a debt owed by the occupant to the County and is extinguished only by payment to the operator. Any person defined in 603.005 (8) who occupies the use or possession of any room or rooms in a hotel defined in 603.005 (3) shall pay a tax charged by the operator. Every person engaged or about to engage in business as an operator of a hotel is to register with the Tax Administrator for Klamath County and obtain a Certificate of Authority to collect the transient room tax. The tax imposed does not relieve any person from the obligation of payment or collection of tax regardless of registration. Operators must remit room tax on a monthly basis to the tax administrator known as the tax collector. Tax payments collected are distributed to various Participants from the tax revenue sharing formula as defined in 603.610.

Successes and Challenges:

Successes:
A more efficient working relationship between Assessment and Taxation.

Established 1 phone number for the department as opposed to having one for Tax and one for Property Management.

Providing credit card/e-check payment options through the website.

Offering voicemail and a general e-mail for the customers.

Quicker turnaround for inquiries.

Networking with other Counties, County Counsel and outside Counsels to develop and implement Policies and Procedures.

Auditing the property management files/contracts.

$1,345,928.38 Transient room tax collected in calendar year 2013.

Challenges:
Decreasing the "tax rush."

Foreclosing on homes.

Providing information about the Oregon Property Tax System.

Understanding the property management files/contracts.

Insuring County-owned properties.

Identifying all the leased County-owned properties.

"Unknown Owner" foreclosures. This requires a chain of title to determine who the present owner was prior to appearing on the tax roll as "Unknown Owner" which in some cases requires locating heirs and devisees, or locating an heir or devisee's interest from an undivided interest holder.

Also, local title companies provide title reports to the county during every foreclosure proceeding, and since 2007 the title companies have made in-house decisions of possibly not insuring foreclosed property for ten years which can have an impact on the sale of our foreclosed properties.

Budget Overview:

Major revenue sources include a subsidy from non-departmental revenues (property taxes, etc.), revenue from the County Assessment Function Funding Assistance Program (CAFFA) received from the Oregon Department of Revenue, fees charged for services rendered and administration of the transient room tax system.

The re-occurring revenue received annually from land sale agreements and public sales helps counterbalance all expenditures to operate the department.

Major expenditures include personnel services, materials and services (contract services; grounds maintenance and repairs; postage; recording fees; foreclosure proceedings), and transfers to other departments for internal services (insurance/liability, risk management, maintenance).

Significant Changes:

Reorganization to consolidate the Tax Collector and Property Management Departments. In the past, employment within the department was split between tax collector, treasurer and finance to administer the three departments. For the 2013 budget the departments were separated and the Property Manager became the Tax Collector. For the 2014-15 budget, these departments have been consolidated.

Key issues:

Being proactive with properties during the foreclosure process.

Researching sending the tax statements earlier.

Eliminating “Real Property” payment plans.

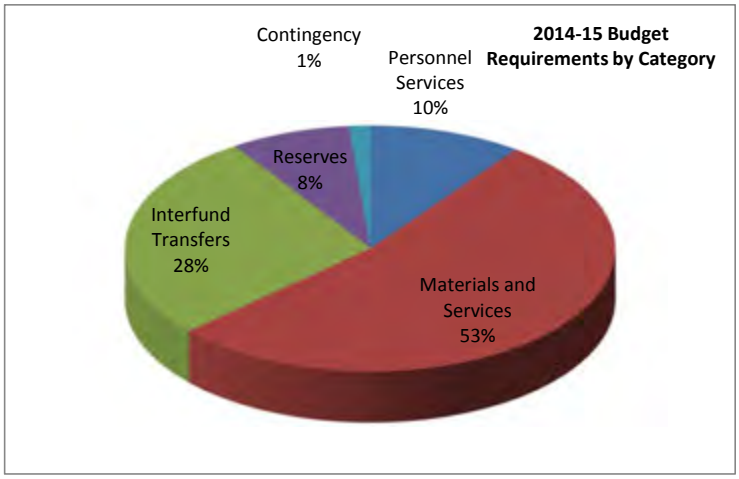
Continuing to improve our service to the property owners, customers, taxing districts, the County and the Oregon Department of Revenue.

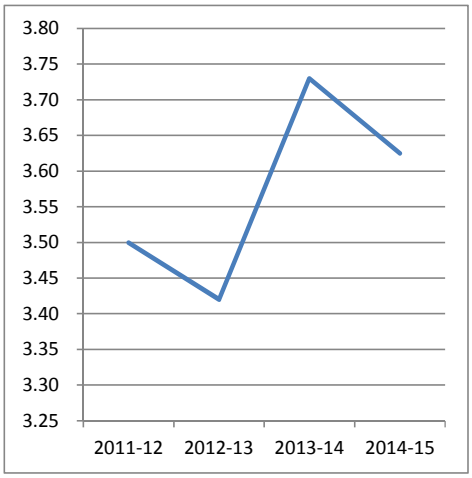
Continuing the process of upgrading the assessment and taxation software.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
113 Tax Collector

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	230,247	249,957	261,893	281,504
Materials and Services	1,224,354	977,678	1,142,168	1,481,852
Subtotal Current Expenditures	**1,454,601**	**1,227,635**	**1,404,061**	**1,763,356**
Interfund Transfers	622,590	812,066	698,437	766,058
Reserves	-	-	220,000	220,000
Contingency	-	-	30,000	39,797
Unappropriated Fund Balance	240,090	291,905	-	-
Subtotal Noncurrent Expenditures	**862,680**	**1,103,971**	**948,437**	**1,025,855**
Total Requirements by Budgetary Category	**2,317,281**	**2,331,606**	**2,352,498**	**2,789,211**
Requirements by Fund				
General Fund (101)	357,120	344,047	498,631	798,704
Property Sales (780)	560,165	422,392	502,867	539,507
Transient Room Tax (9700)	1,399,996	1,565,167	1,351,000	1,451,000
Total Requirements by Fund	**2,317,281**	**2,331,606**	**2,352,498**	**2,789,211**
Resources by Budgetary Category				
Taxes	1,396,913	1,563,242	1,350,000	1,450,000
Licenses, Fees and Permits	24,478	41,550	92,037	33,757
Intergovernmental	42,943	77,291	93,286	113,840
Charges for Services	240,842	220,153	101,255	247,146
Fines and Forfeitures	43,739	22,433	-	-
Investment Earnings	3,669	1,564	1,500	2,500
Sale of Capital Assets	67,133	11,357	145,000	150,000
Interfund Transfers	232,071	153,140	319,270	541,968
Miscellaneous	-	788	150	-
Beginning Fund Balance	265,493	240,090	250,000	250,000
Total Resources by Budgetary Category	**2,317,281**	**2,331,606**	**2,352,498**	**2,789,211**
Full-Time Employee Equivalents	3.50	3.42	3.73	3.63

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Tax Collector	798,704	281,504	3.63
Property Sales	539,507	-	-
Transient Room Tax	1,451,000	-	-
Total Mandates	**2,789,211**	**281,504**	**3.63**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Tax Collector	Property Manager/Tax Collector	10011360055	1.0000	Non-union	DF11	1	$0.00	$59,914.70	$1,048.51	$3,714.71	$868.76	$1,198.29	$34.45	$10,500.00	$0.00	$86.04	$20.40	$10,185.50	$87,571.37
Tax Collector	Senior Chief Office Deputy	10011360071	0.7500	Non-Union	UF27 - 0.75	6	$0.00	$47,477.07	$830.85	$2,943.58	$688.42	$949.54	$25.84	$10,500.00	$0.00	$20.88	$20.40	$8,071.10	$71,527.68
Tax Collector	Tax/Property Specialist	10011360800	0.9375	Local 121	LH15	5	$0.00	$36,703.15	$642.31	$2,275.60	$532.20	$734.06	$32.30	$10,500.00	$0.00	$20.88	$20.40	$6,239.54	$57,700.42
Tax Collector	Tax/Property Specialist	10011361555	0.9375	Local 121	LH15	6	$0.00	$38,673.56	$676.79	$2,397.76	$560.77	$773.47	$32.30	$10,500.00	$0.00	$20.88	$20.40	$6,574.50	$60,230.43
Tax Collector	Temporary Help	10011363920	0.0000					$4,009.70	$70.17	$248.60	$58.14	$80.19	$2.48	$0.00		$0.00	$0.00	$0.00	$4,469.28
			3.6250				**$0.00**	**$186.778.18**	**$3.268.62**	**$11.580.25**	**$2.708.28**	**$3.735.56**	**$127.36**	**$42.000.00**	**$0.00**	**$148.68**	**$81.60**	**$31.070.64**	**$281.499.17**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 113 - Tax Collector							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	168.00	12,244.43	13,120.00	0.00	(13,120.00)	-100%
34231	Fees - NSF Check	1,540.00	2,826.18	2,200.00	0.00	(2,200.00)	-100%
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%
Account Classification Total: LP - Licenses, Fees and Permits		**$1,708.00**	**$38,065.93**	**$64,820.00**	**$0.00**	**($64,820.00)**	**-100%**
IG - Intergovernmental							
33200	A&T Grant	42,943.01	77,290.87	93,286.00	113,840.00	20,554.00	22%
Account Classification Total: IG - Intergovernmental		**$42,943.01**	**$77,290.87**	**$93,286.00**	**$113,840.00**	**$20,554.00**	**22%**
CS - Charges for Service							
34035	Fees - For Services	0.00	6,643.80	6,250.00	0.00	(6,250.00)	-100%
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%
34281	Copies	436.00	527.00	500.00	500.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	100,896.00	100,896.00	N/A
Account Classification Total: CS - Charges for Service		**$36,658.91**	**$52,747.84**	**$20,755.00**	**$141,396.00**	**$120,641.00**	**581%**
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	43,739.33	22,432.77	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		**$43,739.33**	**$22,432.77**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	0.00	370.13	500.00	1,500.00	1,000.00	200%
Account Classification Total: IN - Interest		**$0.00**	**$370.13**	**$500.00**	**$1,500.00**	**$1,000.00**	**200%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
36760	Trans - Admin Non Dept	34,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$232,070.71**	**$153,139.92**	**$319,270.00**	**$541,968.00**	**$222,698.00**	**70%**
Department Total: 113 - Tax Collector		**$357,119.96**	**$344,047.46**	**$498,631.00**	**$798,704.00**	**$300,073.00**	**60%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 113 - Tax Collector							
PS - Personnel Services							
60055	Tax Collector	42,914.32	36,936.46	34,609.00	59,915.00	25,306.00	73%
60071	Sr Chief Office Deputy	25,040.40	37,477.68	37,478.00	47,478.00	10,000.00	27%
60800	Accounting Tech	32,205.60	23,463.87	24,490.00	0.00	(24,490.00)	-100%
61555	Accounting Specialist	38,411.64	27,385.02	36,645.00	0.00	(36,645.00)	-100%
61565	Tax & Property Specialist	0.00	0.00	0.00	75,377.00	75,377.00	N/A
63920	Temporary Help	0.00	0.00	1,875.00	4,010.00	2,135.00	114%
63930	FICA	10,121.24	8,816.68	10,335.00	14,289.00	3,954.00	38%
63940	Workmans Compensation Tax	75.04	63.95	98.00	128.00	30.00	31%
63941	Workmans Compensation	1,140.15	2,918.74	3,108.00	3,736.00	628.00	20%
63950	Medical Insurance	22,459.36	22,581.40	26,738.00	42,000.00	15,262.00	57%
63951	Life Insurance	102.65	91.86	101.00	149.00	48.00	48%
63952	Short Term Disability	63.37	60.47	67.00	82.00	15.00	22%
63960	Retirement - General	13,922.06	13,175.39	21,316.00	31,071.00	9,755.00	46%
63980	Unemployment Compensation	3,272.98	2,881.19	3,108.00	3,269.00	161.00	5%
63990	Cell Phone Allowance	180.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$189,908.81**	**$175,852.71**	**$199,968.00**	**$281,504.00**	**$81,536.00**	**41%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,837.10	1,040.80	2,000.00	3,000.00	1,000.00	50%
44040	Staff Travel & Training	272.25	0.00	0.00	500.00	500.00	N/A
44100	Supplies - Office	7,065.59	6,130.79	9,200.00	9,624.00	424.00	5%
44104	Miscellaneous	0.00	456.47	2,200.00	1,000.00	(1,200.00)	-55%
44200	Dues / Fees	110.00	1,411.47	850.00	1,000.00	150.00	18%
44250	Vehicle Fuel	0.00	0.00	1,500.00	500.00	(1,000.00)	-67%
44260	Vehicle Maintenance & Repair	0.00	0.00	700.00	250.00	(450.00)	-64%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	3,000.00	(12,000.00)	-80%
44520	Legal Fees	0.00	3,861.70	4,500.00	5,000.00	500.00	11%
44640	Telephone	1,179.92	1,877.80	2,200.00	2,200.00	0.00	0%
44700	Postage	35,770.93	35,568.13	15,500.00	17,000.00	1,500.00	10%
44710	Publications / Periodicals	0.00	108.00	500.00	0.00	(500.00)	-100%
44720	Legal Notice Publish	0.00	0.00	925.00	1,000.00	75.00	8%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
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
45020	Contract Services	13,282.39	8,840.88	50,000.00	50,000.00	0.00	0%
45111	Software Support	0.00	25,354.58	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	10,000.00	5,000.00	(5,000.00)	-50%
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%
99755	Risk Management	0.00	374.00	434.00	650.00	216.00	50%
99760	Insurance/Liability	534.00	610.00	813.00	1,216.00	403.00	50%
99765	Insurance/Workmans Compensation	83.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	73,054.00	16,686.00	68,030.00	320,399.00	252,369.00	371%
99780	Facility Services	4,703.00	12,733.00	12,836.00	16,078.00	3,242.00	25%
99781	Steering Committee Hardware Charge	2,250.00	2,400.00	2,550.00	4,761.00	2,211.00	87%
99782	Steering Committee User Charge	840.00	577.00	1,525.00	1,812.00	287.00	19%
Account Classification Total: MS - Material and Services		**$166,134.15**	**$168,194.75**	**$298,163.00**	**$517,200.00**	**$219,037.00**	**73%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	846.00	0.00	500.00	0.00	(500.00)	-100%
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$1,077.00**	**$0.00**	**$500.00**	**$0.00**	**($500.00)**	**-100%**
Department Total: 113 - Tax Collector		**$357,119.96**	**$344,047.46**	**$498,631.00**	**$798,704.00**	**$300,073.00**	**60%**
Fund Revenue	**Total: 100 - General Fund**	**$357,119.96**	**$344,047.46**	**$498,631.00**	**$798,704.00**	**$300,073.00**	**60%**
Fund Expenditure	**Total: 100 - General Fund**	**$357,119.96**	**$344,047.46**	**$498,631.00**	**$798,704.00**	**$300,073.00**	**60%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**60%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Revenues							
Department: 780 - Property							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	0.00	0.00	15,000.00	29,257.00	14,257.00	95%
32191	Fees - Recording	3,742.00	1,448.00	2,817.00	3,500.00	683.00	24%
35030	Foreclosure - Lot Book Search	18,004.46	600.00	8,400.00	0.00	(8,400.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		**$21,746.46**	**$2,048.00**	**$26,217.00**	**$32,757.00**	**$6,540.00**	**25%**
CS - Charges for Service							
34090	Fees - Property Sales	0.00	0.00	0.00	20,000.00	20,000.00	N/A
36442	Payments - PS Contract	204,182.68	167,405.13	80,000.00	85,000.00	5,000.00	6%
36730	Reim - Postage	0.00	0.00	500.00	750.00	250.00	50%
Account Classification Total: CS - Charges for Service		**$204,182.68**	**$167,405.13**	**$80,500.00**	**$105,750.00**	**$25,250.00**	**31%**
IN - Interest							
39150	Investments - Interest On	1,610.11	704.61	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		**$1,610.11**	**$704.61**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	787.50	150.00	0.00	(150.00)	-100%
Account Classification Total: MI - Miscellaneous		**$0.00**	**$787.50**	**$150.00**	**$0.00**	**($150.00)**	**-100%**
CA - Sale of Capital Assets							
36420	Sales - Property	67,132.93	11,356.63	145,000.00	150,000.00	5,000.00	3%
Account Classification Total: CA - Sale of Capital Assets		**$67,132.93**	**$11,356.63**	**$145,000.00**	**$150,000.00**	**$5,000.00**	**3%**
FB - Fund Balances							
31001	Beginning Fund Balance	265,492.81	240,090.06	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		**$265,492.81**	**$240,090.06**	**$250,000.00**	**$250,000.00**	**$0.00**	**0%**
Department Total: 780 - Property		**$560,164.99**	**$422,391.93**	**$502,867.00**	**$539,507.00**	**$36,640.00**	**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
Expenditures							
Department: 780 - Property							
PS - Personnel Services							
60055	Tax Collector	0.00	36,936.45	34,609.00	0.00	(34,609.00)	-100%
60580	Property Control Manager	30,312.36	0.00	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	7,821.19	8,165.00	0.00	(8,165.00)	-100%
61555	Accounting Specialist	0.00	9,128.34	0.00	0.00	0.00	N/A
63930	FICA	2,089.39	3,947.65	3,272.00	0.00	(3,272.00)	-100%
63940	Workmans Compensation Tax	12.07	22.48	26.00	0.00	(26.00)	-100%
63941	Workmans Compensation	114.60	1,254.33	984.00	0.00	(984.00)	-100%
63950	Medical Insurance	4,050.00	8,362.30	6,975.00	0.00	(6,975.00)	-100%
63951	Life Insurance	12.55	49.80	49.00	0.00	(49.00)	-100%
63952	Short Term Disability	11.90	19.43	16.00	0.00	(16.00)	-100%
63960	Retirement - General	3,031.20	5,323.25	6,845.00	0.00	(6,845.00)	-100%
63980	Unemployment Compensation	704.10	1,239.31	984.00	0.00	(984.00)	-100%
Account Classification Total: PS - Personnel Services		**$40,338.17**	**$74,104.53**	**$61,925.00**	**$0.00**	**($61,925.00)**	**-100%**
MS - Material and Services							
44040	Staff Travel & Training	539.84	513.37	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	125.00	0.00	200.00	1,000.00	800.00	400%
44100	Supplies - Office	182.53	101.24	1,000.00	2,500.00	1,500.00	150%
44200	Dues / Fees	0.00	3,650.00	1,850.00	20,000.00	18,150.00	981%
44250	Vehicle Fuel	0.00	36.63	2,000.00	2,500.00	500.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	1,500.00	750.00	100%
44320	Grounds Maintenance & Repair	4,288.03	8,277.55	24,000.00	45,000.00	21,000.00	88%
44640	Telephone	544.98	169.16	750.00	750.00	0.00	0%
44700	Postage	506.72	93.38	500.00	2,000.00	1,500.00	300%
44710	Publications / Periodicals	740.00	90.00	450.00	1,000.00	550.00	122%
44720	Legal Notice Publish	8,989.58	0.00	13,486.00	20,000.00	6,514.00	48%
44800	Recording Services	3,964.00	1,453.00	2,817.00	5,000.00	2,183.00	77%
44805	Lien Payments	0.00	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,825.39	4,894.15	10,000.00	12,000.00	2,000.00	20%
44915	Special Assessments	116.69	124.96	500.00	0.00	(500.00)	-100%
45015	Intradepartmental Administration Charges	0.00	0.00	0.00	86,386.00	86,386.00	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
45650	Contract Appraisal Services	0.00	0.00	10,000.00	15,000.00	5,000.00	50%
45801	Miscellaneous	75.00	0.00	375.00	0.00	(375.00)	-100%
46870	Foreclosure Lot Book Search	13,500.00	0.00	0.00	0.00	0.00	N/A
99176	Property Sales Distribution	200,000.00	0.00	90,000.00	45,000.00	(45,000.00)	-50%
99755	Risk Management	0.00	148.00	438.00	297.00	(141.00)	-32%
99760	Insurance/Liability	205.00	242.00	820.00	555.00	(265.00)	-32%
99765	Insurance/Workmans Compensation	39.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	34,702.00	32,693.00	9,117.00	0.00	(9,117.00)	-100%
99780	Facility Services	1,156.00	3,183.00	3,209.00	1,222.00	(1,987.00)	-62%
99781	Steering Committee Hardware Charge	450.00	450.00	375.00	0.00	(375.00)	-100%
99782	Steering Committee User Charge	210.00	263.00	305.00	0.00	(305.00)	-100%
Account Classification Total: MS - Material and Services		**$276,159.76**	**$56,382.44**	**$189,942.00**	**$278,710.00**	**$88,768.00**	**47%**
IF - Interfund Transfers							
99177	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	0.00	0.00	1,000.00	1,000.00	0.00	0%
99783	Trans - Phones	77.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$3,577.00**	**$0.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	30,000.00	39,797.00	9,797.00	33%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$30,000.00**	**$39,797.00**	**$9,797.00**	**33%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	220,000.00	220,000.00	0.00	0%
99981	Unappropriated Fund Balance	240,090.06	291,904.96	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$240,090.06**	**$291,904.96**	**$220,000.00**	**$220,000.00**	**$0.00**	**0%**
Department Total: 780 - Property		**$560,164.99**	**$422,391.93**	**$502,867.00**	**$539,507.00**	**$36,640.00**	**7%**
Fund Revenue	**Total: 604 - Property Sales**	**$560,164.99**	**$422,391.93**	**$502,867.00**	**$539,507.00**	**$36,640.00**	**7%**
Fund Expenditure	**Total: 604 - Property Sales**	**$560,164.99**	**$422,391.93**	**$502,867.00**	**$539,507.00**	**$36,640.00**	**7%**
Fund Net	**Total: 604 - Property Sales**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**7%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
Revenues							
Department: 160 - Tourism							
OT - Other Taxes							
31500	Taxes - Transient Room	1,396,912.79	1,563,243.11	1,350,000.00	1,450,000.00	100,000.00	7%
	Account Classification Total: OT - Other Taxes	**$1,396,912.79**	**$1,563,243.11**	**$1,350,000.00**	**$1,450,000.00**	**$100,000.00**	**7%**
LP - Licenses, Fees and Permits							
35070	Fees - Late	1,023.85	1,435.64	1,000.00	1,000.00	0.00	0%
	Account Classification Total: LP - Licenses, Fees and Permits	**$1,023.85**	**$1,435.64**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	2,059.42	488.54	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$2,059.42**	**$488.54**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 160 - Tourism	**$1,399,996.06**	**$1,565,167.29**	**$1,351,000.00**	**$1,451,000.00**	**$100,000.00**	**7%**
Expenditures							
Department: 160 - Tourism							
MS - Material and Services							
45015	Intradepartmental Administration Charges	10,499.96	15,651.62	14,005.00	14,510.00	505.00	4%
45200	Distribution to District	475,810.46	410,811.85	355,947.00	366,178.00	10,231.00	3%
46930	Special Projects Expense	295,749.18	326,637.73	284,111.00	305,254.00	21,143.00	7%
	Account Classification Total: MS - Material and Services	**$782,059.60**	**$753,101.20**	**$654,063.00**	**$685,942.00**	**$31,879.00**	**5%**
IF - Interfund Transfers							
99038	Trans - Museum Operations	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
99039	Trans - Tourism Competitve Grants	122,499.66	130,553.47	116,987.00	125,693.00	8,706.00	7%
99050	Trans - Fairgrounds	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
	Account Classification Total: IF - Interfund Transfers	**$617,936.46**	**$812,066.09**	**$696,937.00**	**$765,058.00**	**$68,121.00**	**10%**
	Department Total: 160 - Tourism	**$1,399,996.06**	**$1,565,167.29**	**$1,351,000.00**	**$1,451,000.00**	**$100,000.00**	**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
Fund Revenue	Total: 9700 - Transient Room Tax	$1,399,996.06	$1,565,167.29	$1,351,000.00	$1,451,000.00	$100,000.00	7%
Fund Expenditure	Total: 9700 - Transient Room Tax	$1,399,996.06	$1,565,167.29	$1,351,000.00	$1,451,000.00	$100,000.00	7%
Fund Net	Total: 9700 - Transient Room Tax	$0.00	$0.00	$0.00	$0.00	$0.00	7%

Department Mission:

To ensure fiscal accountability and enhance the health, safety and community of Klamath County while providing leadership to our municipalities and outlying communities.

Mandated Services:	
• Determine appropriate compensation for county employees and elected officials (ORS 8.760, 204.112, 204.116, 204.126, 204.601, 209.080) • Appoint Medical Examiner – ORS 146.065 • Burial of unclaimed bodies – ORS 146.075(5), 146.100, 146.121(4) • Declare and prosecute nuisances by ordinance – ORS 203.065 • Provide office to Sheriff – ORS 206.180 • Surveyor expenses – ORS 209.230 • Elections expenses – ORS 246.250(2) • Sale of County lands – ORS Ch. 271, 275 • Economic Development – ORS 280.500 • Examine books and papers of County Clerk, Clerk of the County Court, Treasurer and Sheriff of the County – ORS 294.085 • Adopt budget subject to local budget law – ORS 294.305-.565 • Appoint Budget Officer & Budget Committee – ORS 294.331; 294.336 • Annual audit of County's fiscal affairs – ORS 297.405-.555 • Appoint BOPTA pool – ORS 309.067 • Levy of taxes- ORS 310.022 • Appoint Tax Collector – ORS 311.055 • Creation of County School Fund – ORS 328.015	• Hearings on road vacations, LIDs, road legalizations, ways of necessity – ORS Ch. 368 • Appoint Emergency Program Manager – ORS 401.305(2) • Designate partnership [State, County, private] on juvenile crime prevention & lead agency to develop juvenile crime prevention plan – ORS 417.855 • Establish Local Public Safety Coordinating Council [LPSCC] – ORS 423.560-.565 • Costs associated with involuntary commitments [custody, medical care, hospital, etc.] – ORS 426.250, 426.255 • Local Public Health Authority – ORS 431.375 [automatic unless relinquished to State or contract with private entity] • Local Board of Health *ex officio* – ORS 431.410 (1) Must provide sufficient funds for operation of Health Department – ORS 431.510 • Regulation of County service districts – ORS Ch. 451 • Responsible for disposal of solid waste – ORS 459.017; choice of operating own facility subject to DEQ permits [ORS 459.205], issuing licenses to private industry providers, or allocating franchises – ORS 459.085; recycling program – ORS 459A.065.

Department Overview:

The Board of Commissioners serves Klamath County as the public's elected advocates and is the policymaking body of Klamath County government. It is comprised of three, at-large elected officials each serving a four-year term. The Board's duties include executive, judicial (quasi-judicial) and legislative authority over policy matters of countywide concern. Establishment of the budget is a primary duty of the Board. The Boards responsibility as the county's legislative branch is to match the county's revenue with expenditures in adopting an annual balanced budget for the entire county. Each of the separately elected officials is responsible for adhering to the adopted budgets affecting his/her office. The Board of Commissioners is responsible for the operation of budgets under the control of various appointed department heads and elected officials. Also within

the legislative capacity, the Commissioners are responsible for adopting, amending, and repealing all county ordinances. These include zoning, planning and public safety ordinances, as well as any other ordinances concerning the general welfare of the county. Also within the legislative capacity, the Commissioners are responsible for adopting, amending, and repealing all county ordinances. These include zoning, planning and public safety ordinances, as well as any other ordinances concerning the general welfare of the county.

Appointments and Affiliations Individual members of the Board also represent the County through appointments or affiliations with various community boards and agencies		
Tom Mallams, Commissioner Position #1	**Dennis Linthicum, Commissioner Position #2**	**James Bellet, Commissioner Position #3**
• Bly Community Action Team • Beatty Community Action Team • Central Community Action Team-Chiloquin • Natural Resources – Water & Storage • Soil & Water • Natural Resources Advisory Committee • Veteran's Advisory Board • Ore/Cal RC&D - Oregon-California Resource Conservation and Development Council • Association of Oregon Counties – Legislative Committee • National Association of Counties • SCOEDD – South Central Oregon Economic Development District • ACT - Area Commission on Transportation	• Chemult Community Action Team • Rocky Point Community Action Team • Sprague River Community Action Team • Natural Resources – Forest Service – Bureau of Land Management • SCOEDD – South Central Oregon Economic Development District • ACT- Area Commission on Transportation • Oregon Clean Energy Association • The Oregon Consortium & Oregon Work Alliance (TOC/OWA) • Chamber of Commerce • LPSCC- Local Public Safety Coordinating Council • RWIB – Regional Workforce Investment Board • CAC – Community Advisory Councils	• Crescent/Gilchrist Community Action Team • Crescent Lake Junction Community Action Team • Natural Resources - Agriculture • Association of Oregon Counties • National Association of Counties • Roads Advisory • Senior Center • SCOEDD – South Central Oregon Economic Development District • TEAM Klamath • SFAC – Sustainable Forest Action Coalition • ACT- Area Commission on Transportation • TEAM Klamath • Tourism / Discover Klamath • Education • Housing

Successes and Challenges:

Challenges:

- Current economic conditions and economic development
- Lack of federal funding for property owned
- Interdepartmental efficiencies and communication

Successes:

- Code / Ordinance changes
- Mental Health transfer to private business
- OSU Extension office at experiment station completion
- Communication with local municipalities

Budget Overview:

A major source of revenue is generated from licenses, fees and permits from the general fund account.

Major expenditures include personal service cost, materials and service, and interfund transfers.

Budget Summary	
Total Budget	$356,358.00
Budget Change	+4%
Total Staff	3 FTE
Staff Change	None

Key issues:

It is imperative that the Board of Commissioners maintain effective communication with local municipalities, State and Federal governments for the health and welfare of Klamath County. The Commissioners will work on the following issues in 2014-15:

- Improve and maintain the County budget and work toward stabilizing county funding.
- Receive monthly reports from their liaison departments.
- Unfunded mandates
- Funding from Federal government for land owned within Klamath County
- Water agreements and regulations

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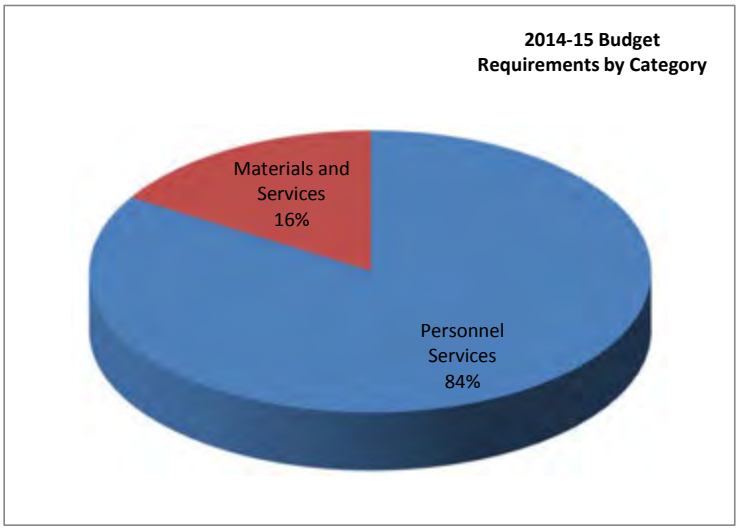
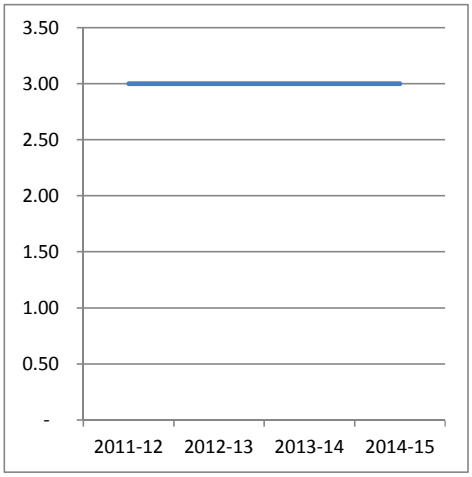
Klamath County, Oregon
2014-2015 Budget Financial Presentation
161 Commissioners

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	269,627	277,096	290,897	298,542
Materials and Services	48,030	58,960	55,316	57,816
Subtotal Current Expenditures	**317,656**	**336,056**	**346,213**	**356,358**
Interfund Transfers	231	-	-	-
Unappropriated Fund Balance	2,683	2,296	-	-
Subtotal Noncurrent Expenditures	**2,683**	**2,296**	**-**	**-**
Total Requirements by Budgetary Category	**320,339**	**338,353**	**346,213**	**356,358**
Requirements by Fund				
General Fund (101)	317,887	334,963	342,913	356,358
Ambulance Advisory Training (9321)	2,683	3,390	3,300	-
Total Requirements by Fund	**320,570**	**338,353**	**346,213**	**356,358**
Resources by Budgetary Category				
Investment Earnings	13	7	-	-
Contributions and Donations	400	700	500	-
Interfund Transfers	317,255	334,843	342,913	356,358
Licenses, Fees and Permits	632	120	-	-
Beginning Fund Balance	2,270	2,683	2,800	-
Total Resources by Budgetary Category	**320,570**	**338,353**	**346,213**	**356,358**
Full-Time Employee Equivalents	3.00	3.00	3.00	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Commissioners	356,358	298,542	3.00
Total Mandates	**356,358**	**298,542**	**3.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
						63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	$1,440.00	$70,188.68	$0.000	$4,351.70	$1,017.74	$1,403.77	$34.45	$10,500.00	$0.00	$86.04	$0.00	$11,932.08	$99,514.46
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	$1,440.00	$70,188.68	$0.000	$4,351.70	$1,017.74	$1,403.77	$34.45	$10,500.00	$0.00	$86.04	$0.00	$11,932.08	$99,514.46
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	$1,440.00	$70,188.68	$0.000	$4,351.70	$1,017.74	$1,403.77	$34.45	$10,500.00	$0.00	$86.04	$0.00	$11,932.08	$99,514.46
			3.0000			**$4,320.00**	**$210,566.04**	**$0.00**	**$13,055.09**	**$3,053.21**	**$4,211.32**	**$103.36**	**$31,500.00**	**$0.00**	**$258.12**	**$0.00**	**$35,796.23**	**$298,543.37**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 161 - Commissioners							
LP - Licenses, Fees and Permits							
32168	Fees - Vacation	632.00	120.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		**$632.00**	**$120.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
36760	Trans - Admin Non Dept	163,034.00	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
Account Classification Total: TI - Interfund Transfers		**$317,255.34**	**$334,842.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Department Total: 161 - Commissioners		**$317,887.34**	**$334,962.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Revenues Total		**$317,887.34**	**$334,962.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Expenditures							
Department: 161 - Commissioners							
PS - Personnel Services							
60010	Commissioner	204,264.50	204,799.86	204,204.00	206,246.00	2,042.00	1%
63930	FICA	15,688.00	15,975.15	15,952.00	16,108.00	156.00	1%
63940	Workmans Compensation Tax	84.69	89.54	103.00	103.00	0.00	0%
63941	Workmans Compensation	1,527.84	4,921.10	4,796.00	4,211.00	(585.00)	-12%
63950	Medical Insurance	22,627.36	24,800.00	27,900.00	31,500.00	3,600.00	13%
63951	Life Insurance	261.72	243.78	258.00	258.00	0.00	0%
63960	Retirement - General	20,852.64	21,947.04	33,364.00	35,796.00	2,432.00	7%
63990	Cell Phone Allowance	4,320.00	4,320.00	4,320.00	4,320.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$269,626.75**	**$277,096.47**	**$290,897.00**	**$298,542.00**	**$7,645.00**	**3%**
MS - Material and Services							
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%
44100	Supplies - Office	2.35	69.94	0.00	0.00	0.00	N/A
44595	Videotaping Expense	4.99	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44640	Telephone	1,466.68	1,988.89	1,700.00	1,400.00	(300.00)	-18%
44700	Postage	165.51	972.30	183.00	500.00	317.00	173%
99755	Risk Management	0.00	1,045.00	1,094.00	1,126.00	32.00	3%
99760	Insurance/Liability	1,254.00	1,702.00	2,049.00	2,109.00	60.00	3%
99765	Insurance/Workmans Compensation	294.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	1,776.00	1,776.00	18,457.00	22,809.00	4,352.00	24%
99780	Facility Services	20,529.00	20,836.00	11,493.00	12,391.00	898.00	8%
99781	Steering Committee Hardware Charge	1,800.00	1,350.00	1,125.00	1,122.00	(3.00)	0%
99782	Steering Committee User Charge	630.00	630.00	915.00	1,359.00	444.00	49%
Account Classification Total: MS - Material and Services		**$48,029.59**	**$57,866.43**	**$52,016.00**	**$57,816.00**	**$5,800.00**	**11%**
IF - Interfund Transfers							
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$231.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 161 - Commissioners		**$317,887.34**	**$334,962.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Fund Revenue	**Total: 100 - General Fund**	**$317,887.34**	**$334,962.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Fund Expenditure	**Total: 100 - General Fund**	**$317,887.34**	**$334,962.90**	**$342,913.00**	**$356,358.00**	**$13,445.00**	**4%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**4%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9321 - Ambulance Advisory Training							
Revenues							
Department: 161 - Commissioners							
IN - Interest							
39150	Investments - Interest On	12.55	7.24	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$12.55**	**$7.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36340	Donations	400.00	700.00	500.00	0.00	(500.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$400.00**	**$700.00**	**$500.00**	**$0.00**	**($500.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	2,270.22	2,682.77	2,800.00	0.00	(2,800.00)	-100%
	Account Classification Total: FB - Fund Balances	**$2,270.22**	**$2,682.77**	**$2,800.00**	**$0.00**	**($2,800.00)**	**-100%**
	Department Total: 161 - Commissioners	**$2,682.77**	**$3,390.01**	**$3,300.00**	**$0.00**	**($3,300.00)**	**-100%**
Expenditures							
Department: 161 - Commissioners							
MS - Material and Services							
44050	Training	0.00	1,093.55	3,300.00	0.00	(3,300.00)	-100%
	Account Classification Total: MS - Material and Services	**$0.00**	**$1,093.55**	**$3,300.00**	**$0.00**	**($3,300.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,682.77	2,296.46	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$2,682.77**	**$2,296.46**	**$0.00**	**$0.00**	**$0.00**	
	Department Total: 161 - Commissioners	**$2,682.77**	**$3,390.01**	**$3,300.00**	**$0.00**	**($3,300.00)**	**-100%**
Fund Revenue	**Total: 9321 - Ambulance Advisory Training**	**$2,682.77**	**$3,390.01**	**$3,300.00**	**$0.00**	**($3,300.00)**	**-100%**
Fund Expenditure	**Total: 9321 - Ambulance Advisory Training**	**$2,682.77**	**$3,390.01**	**$3,300.00**	**$0.00**	**($3,300.00)**	**-100%**
Fund Net	**Total: 9321 - Ambulance Advisory Training**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Department Mission:

The Klamath County Clerk's Office is dedicated to providing accurate information and services in a timely, impartial and professional manner regarding all aspects of elections, real property records, military discharges, passport applications, marriage license applications, domestic partnership filings and property tax appeals.

Mandated Services

Elections

- **Conduct elections in the county**--including federal, state, county, incorporated cities, and special district elections (ORS 246.200)

  - ✓ Register all individuals who properly complete & submit a voter registration
  - ✓ Maintain the voter register & address library
  - ✓ Establish precincts
  - ✓ Prepare ballots
  - ✓ Mail ballots to all qualified electors
  - ✓ Receive and process voted ballots
  - ✓ Certify election results
  - ✓ Accept and verify, for statutory and constitutional requirements, candidate nomination filings
  - ✓ Accept, verify for statutory and constitutional requirements, approve to circulate, and verify signatures on initiative, referendum, nominating and recall petitions

Recording

- **Maintain the records of the county governing body**, commonly referred to as Commissioners' Journal (ORS 205.110)

- **Record land records**, including deeds, mortgages, liens and all other documents that affect the title to a piece of property (ORS 205.130). Record and provide certified copies of Military Discharge Papers (DD 214s) at no charge.
  When a document is received for recording it is verified for compliance with Oregon statutes. The information (parties' names, type of document and legal description) is entered into the electronic index for future retrieval of the document. All recorded documents are entered into our electronic system (either scanned or submitted electronically) and microfilm is later produced for required archival storage.

- **Process Board of Property Tax Appeals** (ORS 309.020)

- **Issue Marriage Licenses & File Domestic Partnerships** (ORS 106.041 & 106.325)

Self-Imposed Services

- **Act as a United States Passport Agent**

  Recording and election staffs are able to process passport applications around their other duties, so no additional FTEs are required.

  A report following a September 2010 audit of the Klamath County Clerk's Office by the U.S. Department of State, Office of Passport Integrity and Internal Controls, included the following comments:

  "*Agents were knowledgeable, friendly and helpful and provide an excellent service to the community. The facility is performing at an excellent manner.*"

  It is a worthwhile service to continue to provide, as at this time the revenue exceeds the postage and processing costs involved.

- **Notary**

  Notary services are provided to customers recording documents, as well as to the general public. A fee of $10 per notarization (per statute) is charged. This is another service that is helpful to the public and has not required any additional FTEs.

- **Perform Wedding Ceremonies**

  The County Clerk began performing wedding ceremonies in 2011. There is a fee of $100 set by statute. The required paperwork is completed around other duties.

Department Overview:

All staff members are cross-trained to cover election and recording duties. The long-range goal of the recording section of the Clerk's Office is to continue to update technologies and processes to increase efficiency and cost-effectiveness. E-recording was implemented in Klamath County in the fall of 2012, and it has been very well received—by both customers and staff.

The long-range goal of the elections section of the Clerk's Office is to continue to stay up-to-date on statutes and directives to administer elections efficiently, fairly and accurately, and provide reports in a timely manner. This includes continued training of staff on current laws and directives, and maintaining election equipment. The 2013 legislative session had nearly 100 election-related proposed bills. Continuing to monitor and testify at the Legislature, when appropriate, are important facets of the County Clerk's responsibilities.

Successes and Challenges:

FY 10/11	FY 11/12	FY 12/13	
Recording			
17,406	16,350	16,763	Real Property Recordings (every document is numbered, entered into the electronic system and indexed by type of document, parties involved, and legal description)
52,418	54,298	58,404	Pages in Recorded Documents (fee is partially based on number of pages)
177	185	147	Notarizations Performed
Election			
3,463	4,592	4,813	Voter Registrations Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates as required by statute)
1,493	1,745	2,601	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1,521	1,233	2,177	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices, after which required postcards are mailed to the elector)
1,300	1,425	2,131	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from voter updates in other states)
Property Tax Appeals (BOPTA)			
7	76	127	Property Tax Appeals Hearings (many more may be handled and settled prior to the hearing)
59	59	59	Special Districts (elections for these districts, for director positions and/or measures)
5	5	5	Incorporated Cities for which elections are administered
General			
457	433	393	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
248	275	314	Passports Processed
6	6	6	Number of Entities Provided Daily Digital Images of Recorded Documents (generates revenue of $18,000 annually)

Budget Overview:

To develop the Clerk's budget each year, the number of known elections is first determined. There are four set election dates every year:

(a) The second Tuesday in March;
(b) The third Tuesday in May;
(c) The third Tuesday in September;
(d) The first Tuesday after the first Monday in November.

The elections in May and November of even-numbered years (Primary & General Elections) and May of odd-numbered years (Special District Elections) are the only "certain" elections. The other election dates are used when a governing body (county, city or special district) files an election measure, or an individual voter(s) files an initiative or referendum petition.

Recall elections are held on special election dates of their own, and, because of deadlines, are outside the election dates listed above.

Major revenue source for the Clerk's office is from real property recordings which are directly related to the economic climate. The number of recorded deeds and mortgages has decreased in the last several years, all related to the economy.

Digital images of the recorded documents are provided daily to six entities, so the documents must be indexed the same day as they are recorded. Up-to-date information is important to title companies and other interests, and that is the service provided for the fees collected. The revenue derived from providing the digital images is $250 per entity/$1,500 per month/$18,000 annually.

Major expenditures for the Clerk's office are in the administration of elections. The major costs are printing ballots, programming the tally machines, election envelopes (three required for each of our 34,000+ voters—secrecy, outgoing and return), postage costs, and temporary election personnel for processing voted ballots. Election costs are not directly affected by the economy, and must be conducted on timelines set in statute.

Klamath County's vote tally machines were acquired in 2007 through an agreement with the State. No County funds were used in the acquisition. The machines are now seven years old, and may need to be updated or replaced as technology and requirements change.

Clerk Storage Fund, 9305

ORS 205.320 directs that a fund be established in every county with the moneys being expended for "acquiring storage and retrieval systems, payment of expenses incurred in collecting the fee or tax and maintaining and restoring records as authorized by the county clerk."

Clerk Overpayment Fund, 9334

In 2000 after conferring with county counsel, other counties, and the county finance director, a fund was established for depositing overpayments received with documents to record. A county policy was established that overpayments of $10 and more are automatically refunded. Overpayments of less than $10 are refunded upon written request of the payee. This allows documents to be recorded in a timely manner, and not rejected because of overpayment.

Significant Changes:

Revenue	Increase in Election Reimbursement – two-year cycle with minimal reimbursement for General & Primary Elections (even years) and more significant reimbursement for Special District Elections (odd years). There is no reimbursement from the Federal or State governments for the Primary or General Elections held in even-numbered years. The special districts reimburse for their portion of their elections held in May of odd-numbered years.	FY 14-15 $35,000	FY 13-14 $2,500
Expenses	Transfer of funds from both the Clerk Storage Fund and the Clerk Overpayment Fund to the Recording Fund, and from the Recording Fund to equipment reserves in the Election Fund in anticipation of vote tally system upgrades/replacement within the next 2-5 years.	FY 14-15 $50,000	FY 13-14 -0-

The Clerk's Office has had up to 7.6 FTEs at different times since 2000. In 2004-05 the number was cut to 5.5. A variety of factors (volume of real property recordings and type/number of elections) resulted in the cost of temporary help required to administer the elections and process recordings off-set any savings realized from reducing FTEs. From 2005-2010, there were 6.0 FTEs, and that was further reduced to 5.0 FTEs (including the County Clerk) in 2011, and that number remains. This is the minimum number required to complete mandated services.

The County does not get reimbursed for election costs during Primary and General elections for the federal's, state's or any city's portion.

As noted above, the elections that will be in a fiscal year are a main factor in the requested amounts in the Clerk's budget. In the 2014-2015 fiscal year, there will be at the least a November 2014 Gubernatorial primary election and a May 2015 special district election.

Key Issues:

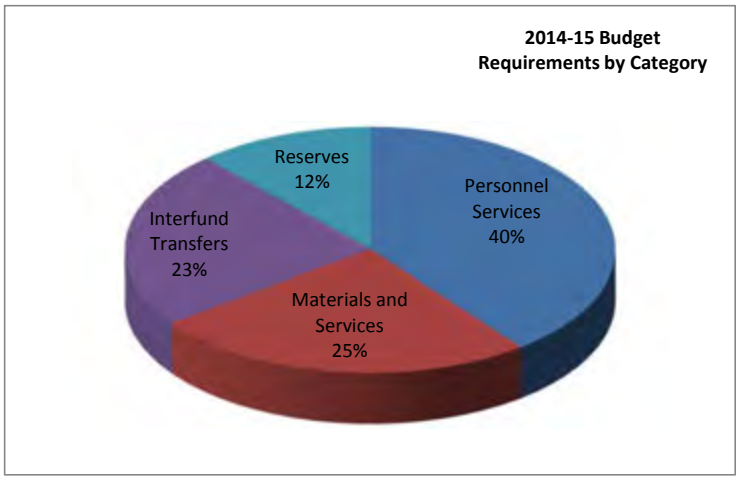
Historic Book Preservation: In 1997 an audit was done of our permanent historic books to begin a restoration maintenance program. The audit revealed 16 books "requiring immediate attention" and seven books "requiring attention soon." The restoration project was started in 2001 and in 2003 another assessment was completed. At that time, 13 additional books were identified that needed immediate attention to ensure that data was not lost. These books are Klamath County's permanent records that date back to 1875.

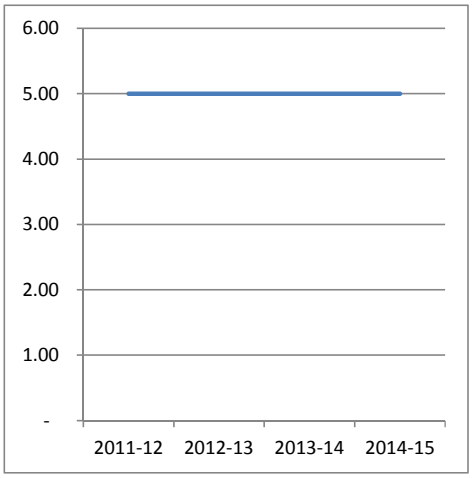
Since 2001 a total of 84 books have been restored, through the de-acidification and conservation process, four to ten books a year. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
162 Clerk

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	285,812	324,867	343,658	358,049
Materials and Services	237,163	232,538	227,503	230,137
Debt Service	107,524	-	-	-
Subtotal Current Expenditures	**630,499**	**557,405**	**571,161**	**588,186**
Interfund Transfers	6,952		99,921	211,741
Reserves	-	-	136,122	106,167
Unappropriated Fund Balance	112,863	134,666	-	-
Subtotal Noncurrent Expenditures	**119,815**	**134,666**	**236,043**	**317,908**
Total Requirements by Budgetary Category	**750,313**	**692,071**	**807,204**	**906,094**
Requirements by Fund				
General Fund (101)	637,040	556,201	670,082	757,927
Clerk 5% Storage Fund (9305)	102,704	123,718	125,104	136,718
Clerk Overpayment Fund (9334)	10,569	12,152	12,018	11,449
Total Requirements by Fund	**750,313**	**692,071**	**807,204**	**906,094**
Resources by Budgetary Category				
Licenses, Fees and Permits	350,496	359,759	375,953	358,030
Intergovernmental	9,942	2,559	2,275	1,836
Charges for Services	21,440	54,136	20,320	52,400
Investment Earnings	500	314	18	-
Interfund Transfers	277,578	157,863	289,334	359,161
Miscellaneous	-	4,578	-	-
Beginning Fund Balance	90,358	112,863	119,304	134,667
Total Resources by Budgetary Category	**750,313**	**692,071**	**807,204**	**906,094**
Full-Time Employee Equivalents	5.00	5.00	5.00	5.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Clerk - Elections	353,561	358,049	5.00
Clerk - Recording	404,366	-	-
Clerk - 5% Storage fund	136,718	-	-
Clerk - Overpayment fund	11,449	-	-
Total Mandates	**906,094**	**358,049**	**5.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Clerk/Elections	County Clerk	10016216360030	0.6000	Non-Union	CL01	1	$540.00	$39,480.35	$0.000	$2,447.78	$572.465	$789.61	$20.671	$6,300.00	$0.00	$51.63	$0.00	$6,711.66	$56,374.16
Clerk/Elections	Chief Deputy Clerk	10016216360210	0.5000	Non-Union	UF25	3	$0.00	$26,006.25	$455.11	$1,612.39	$377.091	$520.12	$17.226	$5,250.00	$0.00	$10.44	$10.20	$4,421.06	$38,679.89
Clerk/Elections	Election Specialist	10016216360606	1.0000	Local 121	LH14	5	$0.00	$37,524.97	$656.69	$2,326.55	$544.112	$750.50	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,379.25	$58,757.80
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		$0.00	$9,100.00	$159.25	$564.20	$131.950	$182.00	$16.500	$0.00	$0.00	$0.00	$0.00	$0.00	$10,153.90
							$540.00	$112,111.57	$1,271.05	$6,950.92	$1,625.62	$2,242.23	$88.85	$22,050.00	$0.00	$82.95	$30.60	$17,511.97	$163,965.75
Clerk/Recording	County Clerk	10016216460030	0.4000	Non-Union	CL01	1	$360.00	$26,320.23	$0.000	$1,631.85	$381.643	$526.40	$13.781	$4,200.00	$0.00	$34.41	$0.00	$4,474.44	$37,582.76
Clerk/Recording	Chief Deputy Clerk	10016216460210	0.5000	Non-Union	UF25	3	$0.00	$26,006.25	$455.11	$1,612.39	$377.091	$520.12	$17.226	$5,250.00	$0.00	$10.44	$10.20	$4,421.06	$38,679.89
Clerk/Recording	Recording Specialist	10016216460605	1.0000	Local 121	LH14	7	$0.00	$39,478.23	$690.87	$2,447.65	$572.434	$789.56	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,711.30	$61,265.78
Clerk/Recording	Sr. Indexing Specialist	10016216460607	1.0000	Local 121	LH12	7	$0.00	$35,808.78	$626.65	$2,220.14	$519.227	$716.18	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,087.49	$56,554.21
							$360.00	$127,613.49	$1,772.63	$7,912.04	$1,850.40	$2,552.27	$99.91	$30,450.00	$0.00	$86.61	$51.00	$21,694.29	$194,082.64
			5.0000				**$900.00**	**$239,725.06**	**$3,043.68**	**$14,862.95**	**$3,476.01**	**$4,794.50**	**$188.76**	**$52,500.00**	**$0.00**	**$169.56**	**$81.60**	**$39,206.26**	**$358,048.39**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 162 - Clerk							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	10,625.00	10,485.00	10,500.00	10,500.00	0.00	0%
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
34231	Fees - NSF Check	60.00	0.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	2,830.50	3,249.50	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$331,079.97**	**$341,643.97**	**$358,153.00**	**$344,530.00**	**($13,623.00)**	**-4%**
IG - Intergovernmental							
33200	A&T Grant	4,320.83	2,558.61	2,275.00	1,836.00	(439.00)	-19%
33405	Grants	5,621.52	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$9,942.35**	**$2,558.61**	**$2,275.00**	**$1,836.00**	**($439.00)**	**-19%**
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	7,000.00	7,000.00	0.00	0%
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%
Account Classification Total: CS - Charges for Service		**$21,439.51**	**$54,135.81**	**$20,320.00**	**$52,400.00**	**$32,080.00**	**158%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	274,577.91	157,862.74	189,413.00	247,420.00	58,007.00	31%
39042	Trans - Clerk	0.00	0.00	99,921.00	111,741.00	11,820.00	12%
Account Classification Total: TI - Interfund Transfers		**$274,577.91**	**$157,862.74**	**$289,334.00**	**$359,161.00**	**$69,827.00**	**24%**
Department Total: 162 - Clerk		**$637,039.74**	**$556,201.13**	**$670,082.00**	**$757,927.00**	**$87,845.00**	**13%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 162 - Clerk							
PS - Personnel Services							
60030	Clerk	64,258.08	64,258.08	64,258.00	64,900.00	642.00	1%
60210	Chief Office Deputy	30,726.00	47,151.00	49,268.00	52,012.00	2,744.00	6%
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%
63923	Temp Help Election	7,035.80	10,272.68	8,950.00	9,100.00	150.00	2%
63930	FICA	15,546.76	16,947.58	17,873.00	18,339.00	466.00	3%
63940	Workmans Compensation Tax	132.11	146.13	189.00	189.00	0.00	0%
63941	Workmans Compensation	1,569.50	5,384.85	5,374.00	4,794.00	(580.00)	-11%
63950	Medical Insurance	35,176.89	43,042.86	46,500.00	52,500.00	6,000.00	13%
63951	Life Insurance	165.14	170.06	170.00	170.00	0.00	0%
63952	Short Term Disability	74.80	81.89	82.00	82.00	0.00	0%
63960	Retirement - General	20,227.35	24,307.94	35,952.00	39,207.00	3,255.00	9%
63980	Unemployment Compensation	3,608.41	3,813.71	3,876.00	3,044.00	(832.00)	-21%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$285,812.30**	**$324,866.54**	**$343,658.00**	**$358,049.00**	**$14,391.00**	**4%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,773.07	3,967.05	4,500.00	4,500.00	0.00	0%
44040	Staff Travel & Training	1,208.26	1,593.96	2,500.00	1,500.00	(1,000.00)	-40%
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	4,708.47	4,096.99	4,000.00	2,800.00	(1,200.00)	-30%
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	44,856.76	34,651.91	25,000.00	28,914.00	3,914.00	16%
44115	Computer Equipment	5,657.26	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	500.00	900.00	1,200.00	1,300.00	100.00	8%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	600.00	600.00	N/A
44381	Shredding Services	0.00	0.00	0.00	300.00	300.00	N/A
44570	Fees for Service	13,260.30	16,352.22	14,000.00	13,000.00	(1,000.00)	-7%
44640	Telephone	1,866.06	2,172.84	2,000.00	2,000.00	0.00	0%
44700	Postage	12,266.28	16,274.73	15,500.00	19,000.00	3,500.00	23%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44720	Legal Notice Publish	1,545.66	1,282.98	2,000.00	2,000.00	0.00	0%
44830	Maintenance Contracts	29,891.62	30,738.23	31,619.00	0.00	(31,619.00)	-100%
44996	Hardware / Software Maintenance	0.00	0.00	0.00	34,500.00	34,500.00	N/A
45020	Contract Services	610.00	775.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	2,098.68	2,000.00	3,000.00	1,000.00	50%
99755	Risk Management	0.00	1,776.00	1,864.00	1,900.00	36.00	2%
99760	Insurance/Liability	1,787.00	2,892.00	3,490.00	3,556.00	66.00	2%
99765	Insurance/Workmans Compensation	190.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	71,617.00	59,374.00	(12,243.00)	-17%
99780	Facility Services	30,759.00	31,218.00	31,468.00	33,927.00	2,459.00	8%
99781	Steering Committee Hardware Charge	3,600.00	4,050.00	6,450.00	9,148.00	2,698.00	42%
99782	Steering Committee User Charge	1,050.00	1,050.00	2,275.00	2,718.00	443.00	19%
Account Classification Total: MS - Material and Services		**$236,751.85**	**$231,334.59**	**$226,503.00**	**$229,137.00**	**$2,634.00**	**1%**
DS - Debt Service							
99950	Interfund Loan Principal	106,832.99	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	690.60	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$107,523.59**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	99,921.00	70,741.00	(29,180.00)	-29%
99460	Trans - Equipment Reserve	6,182.00	0.00	0.00	100,000.00	100,000.00	N/A
99783	Trans - Phones	770.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$6,952.00**	**$0.00**	**$99,921.00**	**$170,741.00**	**$70,820.00**	**71%**
Department Total: 162 - Clerk		**$637,039.74**	**$556,201.13**	**$670,082.00**	**$757,927.00**	**$87,845.00**	**13%**
Fund Revenue	**Total: 100 - General Fund**	**$637,039.74**	**$556,201.13**	**$670,082.00**	**$757,927.00**	**$87,845.00**	**13%**
Fund Expenditure	**Total: 100 - General Fund**	**$637,039.74**	**$556,201.13**	**$670,082.00**	**$757,927.00**	**$87,845.00**	**13%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**13%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 162 - Clerk							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	10,625.00	10,485.00	0.00	0.00	0.00	N/A
34040	Fees - Clerk General	315,744.72	339,901.22	0.00	0.00	0.00	N/A
34041	Recording Debit Holding	1,819.75	(11,991.75)	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	60.00	0.00	0.00	0.00	0.00	N/A
36262	Fees - Surveyor	2,830.50	3,249.50	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		**$331,079.97**	**$341,643.97**	**$0.00**	**$0.00**	**$0.00**	**0%**
IG - Intergovernmental							
33200	A&T Grant	4,320.83	2,558.61	0.00	0.00	0.00	N/A
33405	Grants	5,621.52	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$9,942.35**	**$2,558.61**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	0.00	0.00	0.00	N/A
34500	Fees - Lien Docket	9,875.50	9,807.00	0.00	0.00	0.00	N/A
34510	Reimb - Election	3,339.01	34,278.81	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$21,439.51**	**$54,135.81**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	274,577.91	157,862.74	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$274,577.91**	**$157,862.74**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 162 - Clerk		**$637,039.74**	**$556,201.13**	**$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
Expenditures							
Department: 162 - Clerk							
PS - Personnel Services							
60030	Clerk	64,258.08	64,258.08	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	30,726.00	47,151.00	0.00	0.00	0.00	N/A
60605	Recording Specialist	38,810.88	38,937.60	0.00	0.00	0.00	N/A
60606	Election Specialist	33,564.16	34,216.96	0.00	0.00	0.00	N/A
60607	Senior Indexing Specialist	34,016.42	35,235.20	0.00	0.00	0.00	N/A
63923	Temp Help Election	7,035.80	10,272.68	0.00	0.00	0.00	N/A
63930	FICA	15,546.76	16,947.58	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	132.11	146.13	0.00	0.00	0.00	N/A
63941	Workmans Compensation	1,569.50	5,384.85	0.00	0.00	0.00	N/A
63950	Medical Insurance	35,176.89	43,042.86	0.00	0.00	0.00	N/A
63951	Life Insurance	165.14	170.06	0.00	0.00	0.00	N/A
63952	Short Term Disability	74.80	81.89	0.00	0.00	0.00	N/A
63960	Retirement - General	20,227.35	24,307.94	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	3,608.41	3,813.71	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	900.00	900.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$285,812.30**	**$324,866.54**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,773.07	3,967.05	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	1,208.26	1,593.96	0.00	0.00	0.00	N/A
44091	Oper Exp - Board of Equalization	36.40	50.00	0.00	0.00	0.00	N/A
44094	Book Restoration	6,791.03	2,980.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,708.47	4,096.99	0.00	0.00	0.00	N/A
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	44,856.76	34,651.91	0.00	0.00	0.00	N/A
44115	Computer Equipment	5,657.26	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	500.00	900.00	0.00	0.00	0.00	N/A
44570	Fees for Service	13,260.30	16,352.22	0.00	0.00	0.00	N/A
44640	Telephone	1,866.06	2,172.84	0.00	0.00	0.00	N/A
44700	Postage	12,266.28	16,274.73	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	1,545.66	1,282.98	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	29,891.62	30,738.23	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
45020	Contract Services	610.00	775.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	2,098.68	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	1,776.00	0.00	0.00	0.00	N/A
99760	Insurance/Liability	1,787.00	2,892.00	0.00	0.00	0.00	N/A
99765	Insurance/Workmans Compensation	190.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	0.00	0.00	0.00	N/A
99780	Facility Services	30,759.00	31,218.00	0.00	0.00	0.00	N/A
99781	Steering Committee Hardware Charge	3,600.00	4,050.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	1,050.00	1,050.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$236,751.85**	**$231,334.59**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	106,832.99	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	690.60	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$107,523.59**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	6,182.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$6,952.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 162 - Clerk		**$637,039.74**	**$556,201.13**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 100 - General Fund**	**$637,039.74**	**$556,201.13**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 100 - General Fund**	**$637,039.74**	**$556,201.13**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
CS - Charges for Service							
34510	Reimb - Election	0.00	0.00	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%
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$3,320.00**	**$35,400.00**	**$32,080.00**	**966%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	189,413.00	247,420.00	58,007.00	31%
39042	Trans - Clerk	0.00	0.00	99,921.00	70,741.00	(29,180.00)	-29%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$289,334.00**	**$318,161.00**	**$28,827.00**	**10%**
Sub Department Total: 163 - Elections		**$0.00**	**$0.00**	**$292,654.00**	**$353,561.00**	**$60,907.00**	**21%**
Expenditures							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
PS - Personnel Services							
60030	Clerk	0.00	0.00	38,555.00	38,940.00	385.00	1%
60210	Chief Office Deputy	0.00	0.00	24,634.00	26,006.00	1,372.00	6%
60606	Election Specialist	0.00	0.00	35,725.00	37,525.00	1,800.00	5%
63900	Overtime	0.00	0.00	0.00	0.00	0.00	N/A
63923	Temp Help Election	0.00	0.00	8,950.00	9,100.00	150.00	2%
63930	FICA	0.00	0.00	8,293.00	8,577.00	284.00	3%
63940	Workmans Compensation Tax	0.00	0.00	89.00	89.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	2,493.00	2,242.00	(251.00)	-10%
63950	Medical Insurance	0.00	0.00	19,530.00	22,050.00	2,520.00	13%
63951	Life Insurance	0.00	0.00	83.00	83.00	0.00	0%
63952	Short Term Disability	0.00	0.00	31.00	31.00	0.00	0%
63960	Retirement - General	0.00	0.00	15,913.00	17,512.00	1,599.00	10%
63980	Unemployment Compensation	0.00	0.00	1,595.00	1,271.00	(324.00)	-20%
63990	Cell Phone Allowance	0.00	0.00	540.00	540.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$156,431.00**	**$163,966.00**	**$7,535.00**	**5%**

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	0.00	0.00	3,500.00	3,500.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	1,500.00	1,000.00	(500.00)	-33%
44100	Supplies - Office	0.00	0.00	0.00	300.00	300.00	N/A
44110	Supplies - Other	0.00	0.00	25,000.00	28,914.00	3,914.00	16%
44200	Dues / Fees	0.00	0.00	300.00	400.00	100.00	33%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44381	Shredding Services	0.00	0.00	0.00	300.00	300.00	N/A
44570	Fees for Service	0.00	0.00	11,000.00	12,000.00	1,000.00	9%
44640	Telephone	0.00	0.00	1,000.00	1,000.00	0.00	0%
44700	Postage	0.00	0.00	15,000.00	17,500.00	2,500.00	17%
44720	Legal Notice Publish	0.00	0.00	2,000.00	2,000.00	0.00	0%
44830	Maintenance Contracts	0.00	0.00	18,341.00	0.00	(18,341.00)	-100%
44996	Hardware / Software Maintenance	0.00	0.00	0.00	19,500.00	19,500.00	N/A
99755	Risk Management	0.00	0.00	932.00	950.00	18.00	2%
99760	Insurance/Liability	0.00	0.00	1,745.00	1,778.00	33.00	2%
99770	Internal Services	0.00	0.00	35,809.00	29,687.00	(6,122.00)	-17%
99780	Facility Services	0.00	0.00	15,734.00	16,963.00	1,229.00	8%
99781	Steering Committee Hardware Charge	0.00	0.00	3,225.00	2,244.00	(981.00)	-30%
99782	Steering Committee User Charge	0.00	0.00	1,137.00	1,359.00	222.00	20%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$136,223.00**	**$139,595.00**	**$3,372.00**	**2%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	0.00	0.00	0.00	50,000.00	50,000.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$50,000.00**	**$50,000.00**	
Sub Department Total: 163 - Elections		**$0.00**	**$0.00**	**$292,654.00**	**$353,561.00**	**$60,907.00**	**21%**
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$292,654.00**	**$353,561.00**	**$60,907.00**	**21%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$292,654.00**	**$353,561.00**	**$60,907.00**	**21%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**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
Fund: 100 - General Fund							
Revenues							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	0.00	0.00	10,500.00	10,500.00	0.00	0%
34040	Fees - Clerk General	0.00	0.00	344,613.00	330,990.00	(13,623.00)	-4%
34231	Fees - NSF Check	0.00	0.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	0.00	0.00	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$358,153.00**	**$344,530.00**	**($13,623.00)**	**-4%**
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	2,275.00	1,836.00	(439.00)	-19%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$2,275.00**	**$1,836.00**	**($439.00)**	**-19%**
CS - Charges for Service							
32015	Passports	0.00	0.00	7,000.00	7,000.00	0.00	0%
34500	Fees - Lien Docket	0.00	0.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$17,000.00**	**$17,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39042	Trans - Clerk	0.00	0.00	0.00	41,000.00	41,000.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$41,000.00**	**$41,000.00**	
Sub Department Total: 164 - Recording		**$0.00**	**$0.00**	**$377,428.00**	**$404,366.00**	**$26,938.00**	**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
Expenditures							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
PS - Personnel Services							
60030	Clerk	0.00	0.00	25,703.00	25,960.00	257.00	1%
60210	Chief Office Deputy	0.00	0.00	24,634.00	26,006.00	1,372.00	6%
60605	Recording Specialist	0.00	0.00	39,087.00	39,478.00	391.00	1%
60607	Senior Indexing Specialist	0.00	0.00	35,454.00	35,809.00	355.00	1%
63930	FICA	0.00	0.00	9,580.00	9,762.00	182.00	2%
63940	Workmans Compensation Tax	0.00	0.00	100.00	100.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	2,881.00	2,552.00	(329.00)	-11%
63950	Medical Insurance	0.00	0.00	26,970.00	30,450.00	3,480.00	13%
63951	Life Insurance	0.00	0.00	87.00	87.00	0.00	0%
63952	Short Term Disability	0.00	0.00	51.00	51.00	0.00	0%
63960	Retirement - General	0.00	0.00	20,039.00	21,695.00	1,656.00	8%
63980	Unemployment Compensation	0.00	0.00	2,281.00	1,773.00	(508.00)	-22%
63990	Cell Phone Allowance	0.00	0.00	360.00	360.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$187,227.00**	**$194,083.00**	**$6,856.00**	**4%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44091	Oper Exp - Board of Equalization	0.00	0.00	20.00	100.00	80.00	400%
44094	Book Restoration	0.00	0.00	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	0.00	0.00	4,000.00	2,500.00	(1,500.00)	-38%
44200	Dues / Fees	0.00	0.00	900.00	900.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	400.00	400.00	N/A
44570	Fees for Service	0.00	0.00	3,000.00	1,000.00	(2,000.00)	-67%
44640	Telephone	0.00	0.00	1,000.00	1,000.00	0.00	0%
44700	Postage	0.00	0.00	500.00	1,500.00	1,000.00	200%
44830	Maintenance Contracts	0.00	0.00	13,278.00	0.00	(13,278.00)	-100%
44996	Hardware / Software Maintenance	0.00	0.00	0.00	15,000.00	15,000.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	2,000.00	3,000.00	1,000.00	50%
99755	Risk Management	0.00	0.00	932.00	950.00	18.00	2%
99760	Insurance/Liability	0.00	0.00	1,745.00	1,778.00	33.00	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
99770	Internal Services	0.00	0.00	35,808.00	29,687.00	(6,121.00)	-17%
99780	Facility Services	0.00	0.00	15,734.00	16,964.00	1,230.00	8%
99781	Steering Committee Hardware Charge	0.00	0.00	3,225.00	6,904.00	3,679.00	114%
99782	Steering Committee User Charge	0.00	0.00	1,138.00	1,359.00	221.00	19%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$90,280.00**	**$89,542.00**	**($738.00)**	**-1%**
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	99,921.00	70,741.00	(29,180.00)	-29%
99460	Trans - Equipment Reserve	0.00	0.00	0.00	50,000.00	50,000.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$99,921.00**	**$120,741.00**	**$20,820.00**	**21%**
Sub Department Total: 164 - Recording		**$0.00**	**$0.00**	**$377,428.00**	**$404,366.00**	**$26,938.00**	**7%**
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$377,428.00**	**$404,366.00**	**$26,938.00**	**7%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$377,428.00**	**$404,366.00**	**$26,938.00**	**7%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**7%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Revenues							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	840.50	1,966.71	1,000.00	500.00	(500.00)	-50%
Account Classification Total: LP - Licenses, Fees and Permits		**$840.50**	**$1,966.71**	**$1,000.00**	**$500.00**	**($500.00)**	**-50%**
IN - Interest							
39150	Investments - Interest On	17.15	27.63	18.00	0.00	(18.00)	-100%
Account Classification Total: IN - Interest		**$17.15**	**$27.63**	**$18.00**	**$0.00**	**($18.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	9,711.41	10,158.06	11,000.00	10,949.00	(51.00)	0%
Account Classification Total: FB - Fund Balances		**$9,711.41**	**$10,158.06**	**$11,000.00**	**$10,949.00**	**($51.00)**	**0%**
Revenues Total		**$10,569.06**	**$12,152.40**	**$12,018.00**	**$11,449.00**	**($569.00)**	**-5%**
Expenditures							
MS - Material and Services							
44104	Miscellaneous	411.00	0.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	1,203.50	1,000.00	1,000.00	0.00	0%
Account Classification Total: MS - Material and Services		**$411.00**	**$1,203.50**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$5,000.00**	**$5,000.00**	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	11,018.00	5,449.00	(5,569.00)	-51%
99981	Unappropriated Fund Balance	10,158.06	10,948.90	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$10,158.06**	**$10,948.90**	**$11,018.00**	**$5,449.00**	**($5,569.00)**	**-51%**
Expenditures Total		**$10,569.06**	**$12,152.40**	**$12,018.00**	**$11,449.00**	**($569.00)**	**-5%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 9334 - Clerk Overpay (Refunds)	$10,569.06	$12,152.40	$12,018.00	$11,449.00	($569.00)	-5%
Fund Expenditure	Total: 9334 - Clerk Overpay (Refunds)	$10,569.06	$12,152.40	$12,018.00	$11,449.00	($569.00)	-5%
Fund Net	Total: 9334 - Clerk Overpay (Refunds)	$0.00	$0.00	$0.00	$0.00	$0.00	-5%

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: 9305 - A&T - Clerk 5% Storage							
Revenues							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	18,575.50	16,148.50	16,800.00	13,000.00	(3,800.00)	-23%
Account Classification Total: LP - Licenses, Fees and Permits		**$18,575.50**	**$16,148.50**	**$16,800.00**	**$13,000.00**	**($3,800.00)**	**-23%**
IN - Interest							
39150	Investments - Interest On	482.56	286.84	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**$482.56**	**$286.84**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	4,577.75	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$0.00**	**$4,577.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$3,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	80,646.42	102,704.48	108,304.00	123,718.00	15,414.00	14%
Account Classification Total: FB - Fund Balances		**$80,646.42**	**$102,704.48**	**$108,304.00**	**$123,718.00**	**$15,414.00**	**14%**
Revenues Total		**$102,704.48**	**$123,717.57**	**$125,104.00**	**$136,718.00**	**$11,614.00**	**9%**
Expenditures							
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	36,000.00	36,000.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$36,000.00**	**$36,000.00**	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	125,104.00	100,718.00	(24,386.00)	-19%
99981	Unappropriated Fund Balance	102,704.48	123,717.57	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$102,704.48**	**$123,717.57**	**$125,104.00**	**$100,718.00**	**($24,386.00)**	**-19%**
Expenditures Total		**$102,704.48**	**$123,717.57**	**$125,104.00**	**$136,718.00**	**$11,614.00**	**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
Fund Revenue	Total: 9305 - A&T - Clerk 5% Storage	$102,704.48	$123,717.57	$125,104.00	$136,718.00	$11,614.00	9%
Fund Expenditure	Total: 9305 - A&T - Clerk 5% Storage	$102,704.48	$123,717.57	$125,104.00	$136,718.00	$11,614.00	9%
Fund Net	Total: 9305 - A&T - Clerk 5% Storage	$0.00	$0.00	$0.00	$0.00	$0.00	9%

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 Captial 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**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
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 - Marijuan 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
Expenditures							
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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99310	Trans - Treasurer	0.00	4,730.77	0.00	17,317.00	17,317.00	N/A
99460	Trans - Equipment Reserve	90,466.00	93,601.00	62,953.00	128,728.00	65,775.00	104%
99783	Trans - Phones	11,175.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	9,893.07	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	105,824.53	70,719.00	35,319.00	3,719.00	(31,600.00)	-89%
99850	Trans - General Non Dept	29,816.73	25,264.36	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$10,920,806.74**	**$9,189,473.85**	**$10,547,280.00**	**$10,283,273.00**	**($264,007.00)**	**-3%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	344,132.00	244,328.00	(99,804.00)	-29%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$344,132.00**	**$244,328.00**	**($99,804.00)**	**-29%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	2,756,350.00	2,100,000.00	(656,350.00)	-24%
99981	Unappropriated Fund Balance	2,014,709.39	3,675,349.86	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$2,014,709.39**	**$3,675,349.86**	**$2,756,350.00**	**$2,100,000.00**	**($656,350.00)**	**-24%**
	Expenditures Total	**$26,669,165.26**	**$26,697,951.88**	**$28,812,586.00**	**$25,879,461.00**	**($2,933,125.00)**	**-10%**
Fund Revenue	**Total: 100 - General Fund**	**$26,669,165.26**	**$26,697,951.88**	**$28,812,586.00**	**$25,879,461.00**	**($2,933,125.00)**	**-10%**
Fund Expenditure	**Total: 100 - General Fund**	**$26,669,165.26**	**$26,697,951.88**	**$28,812,586.00**	**$25,879,461.00**	**($2,933,125.00)**	**-10%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-10%**

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).

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
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%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99177	Trans - Surveyor	0.00	0.00	0.00	13,000.00	13,000.00	N/A
99301	Trans - Finance	231,893.34	0.00	0.00	0.00	0.00	N/A
99310	Trans - Treasurer	0.00	4,730.77	0.00	17,317.00	17,317.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$10,586,016.68**	**$8,895,320.37**	**$10,302,904.00**	**$9,814,003.00**	**($488,901.00)**	**-5%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	344,132.00	244,328.00	(99,804.00)	-29%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$344,132.00**	**$244,328.00**	**($99,804.00)**	**-29%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	2,756,350.00	2,100,000.00	(656,350.00)	-24%
99981	Unappropriated Fund Balance	2,014,709.39	3,675,349.86	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$2,014,709.39**	**$3,675,349.86**	**$2,756,350.00**	**$2,100,000.00**	**($656,350.00)**	**-24%**
	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%**
	Fund Revenue Total: 100 - General Fund	**$13,519,399.41**	**$13,397,126.92**	**$13,961,350.00**	**$12,733,000.00**	**($1,228,350.00)**	**-9%**
	Fund Expenditure Total: 100 - General Fund	**$13,519,399.41**	**$13,397,126.92**	**$13,961,350.00**	**$12,733,000.00**	**($1,228,350.00)**	**-9%**
	Fund Net Total: 100 - General Fund	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-9%**

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
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**
Requirements by Fund				
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**
Resources by Budgetary Category				
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	-	-	-	-

Mandate	**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.

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
438-580.88000	Community Corrections - Mid-size car	$ 24,000
438-580.88000	Community Corrections - 1 ton 4x4 4 door pickup truck	$ 35,000
438-580.88000	Sheriff - 3 Patrol Vehicles	$ 100,000
	Total	$ 159,000

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Revenues							
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%**
Expenditures							
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	284,553.00	317,054.00	32,501.00	11%
	Account Classification Total: CR - Contigencies	**$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%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 438 - Equipment Reserve	$3,178,929.48	$2,513,035.18	$1,548,959.00	$1,393,093.00	($155,866.00)	-10%
Fund Expenditure	Total: 438 - Equipment Reserve	$3,178,929.48	$2,513,035.18	$1,548,959.00	$1,393,093.00	($155,866.00)	-10%
Fund Net	Total: 438 - Equipment Reserve	$0.00	$0.00	$0.00	$0.00	$0.00	-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

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
Revenues							
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%**
Expenditures							
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%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
	Expenditures Total	$3,191,627.67	$3,359,108.85	$315,200.00	$565,200.00	$250,000.00	79%
Fund Revenue	Total: 650 - County Schools	$3,191,627.67	$3,359,108.85	$315,200.00	$565,200.00	$250,000.00	79%
Fund Expenditure	Total: 650 - County Schools	$3,191,627.67	$3,359,108.85	$315,200.00	$565,200.00	$250,000.00	79%
Fund Net	Total: 650 - County Schools	$0.00	$0.00	$0.00	$0.00	$0.00	79%

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
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**
Requirements by Fund				
PERS Reserve (9347)	201,523	202,042	193,500	170,000
Total Requirements by Fund	**201,523**	**202,042**	**193,500**	**170,000**
Resources by Budgetary Category				
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	-	-	-	-

Mandate	**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.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9347 - PERS Holding							
Revenues							
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%**
Expenditures							
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	30,000.00	30,000.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$30,000.00**	**$30,000.00**	

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	193,500.00	140,000.00	(53,500.00)	-28%
99981	Unappropriated Fund Balance	201,522.78	170,952.22	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$201,522.78**	**$170,952.22**	**$193,500.00**	**$140,000.00**	**($53,500.00)**	**-28%**
Department Total: 000 - Non-Departmental		**$201,522.78**	**$202,042.34**	**$193,500.00**	**$170,000.00**	**($23,500.00)**	**-12%**
Fund Revenue	**Total: 9347 - PERS Holding**	**$201,522.78**	**$202,042.34**	**$193,500.00**	**$170,000.00**	**($23,500.00)**	**-12%**
Fund Expenditure	**Total: 9347 - PERS Holding**	**$201,522.78**	**$202,042.34**	**$193,500.00**	**$170,000.00**	**($23,500.00)**	**-12%**
Fund Net	**Total: 9347 - PERS Holding**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-12%**

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
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**		**-**	**-**
Requirements by Fund				
Courthouse B&I (340)	393,252		-	-
Total Requirements by Fund	**393,252**		**-**	**-**
Resources by Budgetary Category				
Taxes	100,407		-	-
Investment Earnings	2,077		-	-
Beginning Fund Balance	290,768		-	-
Total Resources by Budgetary Category	**393,252**		**-**	**-**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**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 transfered to the General Fund.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 340 - Couthouse B&I							
Revenues							
Department: 325 - Debt Service							
PT - Property Taxes							
31100	Property Taxes - Current	4,499.45	0.00	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	87,377.71	0.00	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	8,530.04	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: PT - Property Taxes	**$100,407.20**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	2,076.87	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$2,076.87**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	290,767.63	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$290,767.63**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 325 - Debt Service	**$393,251.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 325 - Debt Service							
IF - Interfund Transfers							
99040	Trans - General Fund	393,251.70	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$393,251.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 325 - Debt Service	**$393,251.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Revenue Total: 340 - Couthouse B&I	**$393,251.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Expenditure Total: 340 - Couthouse B&I	**$393,251.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Net Total: 340 - Couthouse B&I	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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

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

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Debt Service	-	-	-
Total Mandates	**-**	**-**	**-**

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

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 350 - Fairgrounds B&I							
Revenues							
Department: 325 - Debt Service							
PT - Property Taxes							
31200	Property Taxes - Prior	19,722.68	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: PT - Property Taxes	**$19,722.68**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	307.43	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$307.43**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	51,322.30	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$51,322.30**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 325 - Debt Service	**$71,352.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 325 - Debt Service							
IF - Interfund Transfers							
99040	Trans - General Fund	71,352.41	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$71,352.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 325 - Debt Service	**$71,352.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 350 - Fairgrounds B&I**	**$71,352.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 350 - Fairgrounds B&I**	**$71,352.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 350 - Fairgrounds B&I**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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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
Requirements by Budgetary Category				
Materials and Services	353,901	175,867	-	
Total Requirements by Budgetary Category	**353,901**	**175,867**	**-**	**-**
Requirements by Fund				
Emergency Telephone Excise Tax (800)	353,901	175,867	-	
Total Requirements by Fund	**353,901**	**175,867**	**-**	**-**
Resources by Budgetary Category				
Taxes	353,901	175,867	-	
Total Resources by Budgetary Category	**353,901**	**175,867**	**-**	**-**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**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.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 800 - Emergency Telephone Excise Tax							
Revenues							
Department: 000 - Non-Departmental							
OT - Other Taxes							
31600	Excise Tax	353,900.58	175,867.35	0.00	0.00	0.00	N/A
	Account Classification Total: OT - Other Taxes	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 000 - Non-Departmental	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 000 - Non-Departmental							
MS - Material and Services							
44104	Miscellaneous	353,900.58	175,867.35	0.00	0.00	0.00	N/A
	Account Classification Total: MS - Material and Services	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 000 - Non-Departmental	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 800 - Emergency Telephone Excise Tax**	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 800 - Emergency Telephone Excise Tax**	**$353,900.58**	**$175,867.35**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 800 - Emergency Telephone Excise Tax**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Klamath County, Oregon
2014-2015 Budget Presentation

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

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

591 - OSU Cooperative Extension
592 - OSU Experiment Station
596 - Taylor Grazing
597 - Watermaster

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Department: OSU KBREC (Extension) FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

Program Areas

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

Impacts

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

How We Function

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

Successes and Challenges:

Described above in impacts.

Budget Overview:

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

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

Significant Changes:

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

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

Materials and Services:
This section of the budget will remain flat.
Evaluate saving in rent with relocation to Washburn Site.

Key issues:

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

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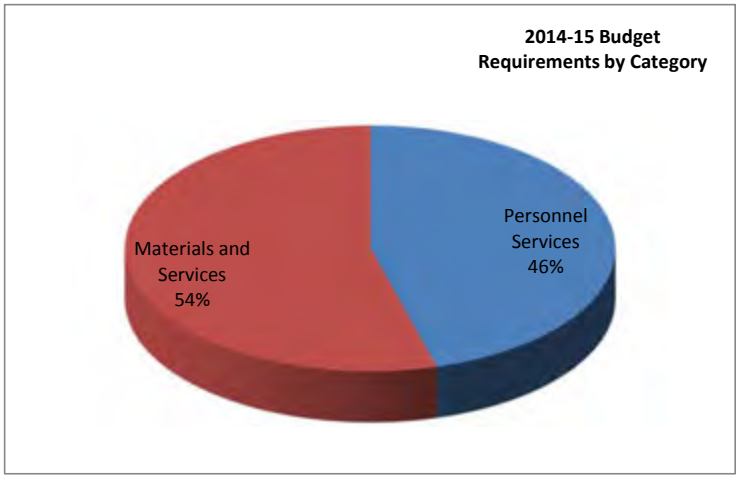
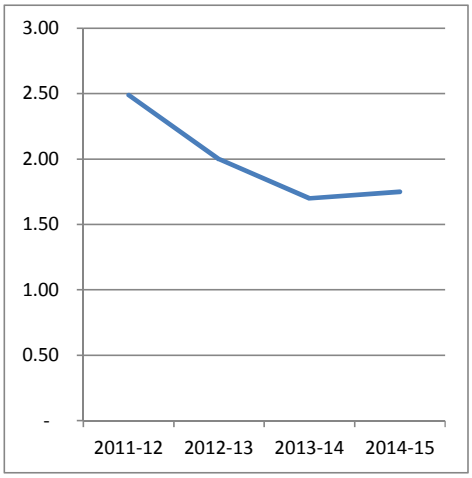
Klamath County, Oregon
2014-2015 Budget Financial Presentation
591 OSU Extension

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	88,501	91,553	93,407	94,772
Materials and Services	137,593	150,028	128,764	112,806
Subtotal Current Expenditures	**226,093**	**241,581**	**222,171**	**207,578**
Interfund Transfers	2,263	-	-	-
Subtotal Noncurrent Expenditures	**2,263**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**228,356**	**241,581**	**222,171**	**207,578**
Requirements by Fund				
General Fund (100)	228,356	241,581	222,171	207,578
Total Requirements by Fund	**228,356**	**241,581**	**222,171**	**207,578**
Resources by Budgetary Category				
Intergovernmental	3,812	7,623	4,178	-
Interfund Transfers	224,544	233,958	217,993	207,578
Total Resources by Budgetary Category	**228,356**	**241,581**	**222,171**	**207,578**
Full-Time Employee Equivalents	2.49	2.00	1.70	1.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
OSU Extension	207,578	94,772	1.75
Total Mandates	**207,578**	**94,772**	**1.75**





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

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LIVE Klamath County LIVE

Budget Worksheet Report

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

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	31,417.50	38,466.08	27,885.00	12,455.00	(15,430.00)	-55%
99755	Risk Management	0.00	2,376.00	3,530.00	586.00	(2,944.00)	-83%
99760	Insurance/Liability	2,536.00	3,870.00	6,610.00	1,097.00	(5,513.00)	-83%
99765	Insurance/Workmans Compensation	43.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	9,885.00	9,885.00	10,240.00	15,359.00	5,119.00	50%
99780	Facility Services	49,334.00	50,181.00	40,209.00	43,019.00	2,810.00	7%
Account Classification Total: MS - Material and Services		**$137,592.59**	**$150,027.93**	**$128,764.00**	**$112,806.00**	**($15,958.00)**	**-12%**
IF - Interfund Transfers							
99783	Trans - Phones	1,463.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	800.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$2,263.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 591 - OSU Extension		**$228,356.40**	**$241,581.42**	**$222,171.00**	**$207,578.00**	**($14,593.00)**	**-7%**
Fund Revenue	**Total: 100 - General Fund**	**$228,356.40**	**$241,581.42**	**$222,171.00**	**$207,578.00**	**($14,593.00)**	**-7%**
Fund Expenditure	**Total: 100 - General Fund**	**$228,356.40**	**$241,581.42**	**$222,171.00**	**$207,578.00**	**($14,593.00)**	**-7%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-7%**

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

Department Mission:

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

Mandated Services:

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

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

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

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

Department Overview:

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

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

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

Current Research Trials

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

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

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

Successes and Challenges:

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

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

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

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

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

Impacts

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

Budget Overview:

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

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

Field Research Account

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

Significant Changes:

Increase in Grant Funding is straining support staff.

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

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

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

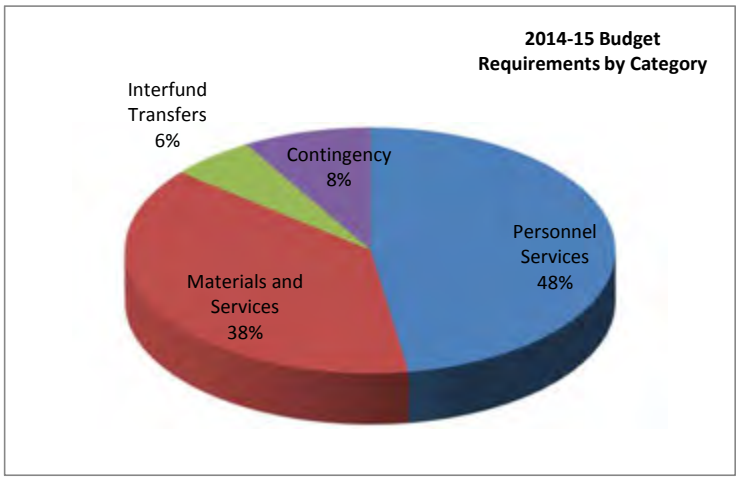
the county. Given this opportunity the Department will need to continue to allocate resources to achieve successful results.

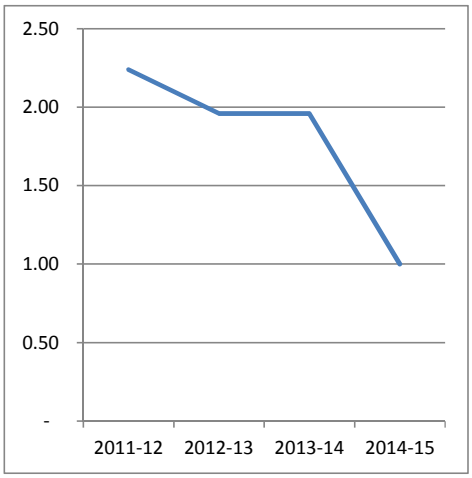
Key issues:
This department relies on funding from Federal, State, County, and Granting sources. Each entity has been restructuring budgets which impacts the unit as a whole. The department is continually searching for short term funding sources on an annual basis in order to maintain productivity and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

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	54,201	62,995	57,490	53,483
Materials and Services	43,277	32,529	59,540	43,240
Subtotal Current Expenditures	**97,478**	**95,524**	**117,030**	**96,723**
Interfund Transfers	-	-	-	6,308
Contingency	-	-	-	9,503
Unappropriated Fund Balance	23,528	37,404	-	-
Subtotal Noncurrent Expenditures	**23,528**	**37,404**	**-**	**15,811**
Total Requirements by Budgetary Category	**121,006**	**132,929**	**117,030**	**112,534**
Requirements by Fund				
General Fund (100)	87,210	95,524	74,998	81,306
Experiment Station (602)	33,796	37,404	42,032	31,228
Total Requirements by Fund	**121,006**	**132,929**	**117,030**	**112,534**
Resources by Budgetary Category				
Intergovernmental			11,000	6,308
Charges for Services	2,072	13,805		4,000
Investment Earnings	171	72	120	120
Interfund Transfers	87,210	95,524	74,998	81,306
Beginning Fund Balance	31,553	23,528	30,912	20,800
Total Resources by Budgetary Category	**121,006**	**132,929**	**117,030**	**112,534**
Full-Time Employee Equivalents	2.24	1.96	1.96	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Experiment Station	112,534	53,483	1.00
Total Mandates	**112,534**	**53,483**	**1.00**





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

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LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99770	Internal Services	9,867.00	9,867.00	10,240.00	5,670.00	(4,570.00)	-45%
Account Classification Total: MS - Material and Services		**$37,897.57**	**$32,528.93**	**$24,994.00**	**$27,823.00**	**$2,829.00**	**11%**
Department Total: 592 - Experiment Station		**$87,210.41**	**$95,524.40**	**$74,998.00**	**$81,306.00**	**$6,308.00**	**8%**
Fund Revenue	**Total: 100 - General Fund**	**$87,210.41**	**$95,524.40**	**$74,998.00**	**$81,306.00**	**$6,308.00**	**8%**
Fund Expenditure	**Total: 100 - General Fund**	**$87,210.41**	**$95,524.40**	**$74,998.00**	**$81,306.00**	**$6,308.00**	**8%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**8%**

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: 602 - Experiment Station							
Revenues							
Department: 592 - Experiment Station							
Sub Department: 391 - Research							
IG - Intergovernmental							
33620	Grants - State Research	0.00	0.00	11,000.00	6,308.00	(4,692.00)	-43%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$11,000.00**	**$6,308.00**	**($4,692.00)**	**-43%**
CS - Charges for Service							
36602	Reim - Services	1,568.10	13,742.63	0.00	4,000.00	4,000.00	N/A
36750	Sales & Donations	503.75	62.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$2,071.85**	**$13,804.63**	**$0.00**	**$4,000.00**	**$4,000.00**	
IN - Interest							
39150	Investments - Interest On	170.95	71.59	120.00	120.00	0.00	0%
	Account Classification Total: IN - Interest	**$170.95**	**$71.59**	**$120.00**	**$120.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	31,553.16	23,528.10	30,912.00	20,800.00	(10,112.00)	-33%
	Account Classification Total: FB - Fund Balances	**$31,553.16**	**$23,528.10**	**$30,912.00**	**$20,800.00**	**($10,112.00)**	**-33%**
	Sub Department Total: 391 - Research	**$33,795.96**	**$37,404.32**	**$42,032.00**	**$31,228.00**	**($10,804.00)**	**-26%**
Expenditures							
Department: 592 - Experiment Station							
Sub Department: 391 - Research							
PS - Personnel Services							
63560	Laborer	2,290.50	0.00	0.00	0.00	0.00	N/A
63900	Overtime	64.50	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	2,138.40	0.00	6,645.00	0.00	(6,645.00)	-100%
63930	FICA	343.75	0.00	508.00	0.00	(508.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	11.00	0.00	(11.00)	-100%
63941	Workmans Compensation	0.00	0.00	176.00	0.00	(176.00)	-100%
63980	Unemployment Compensation	51.00	0.00	146.00	0.00	(146.00)	-100%
	Account Classification Total: PS - Personnel Services	**$4,888.15**	**$0.00**	**$7,486.00**	**$0.00**	**($7,486.00)**	**-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
MS - Material and Services							
44300	Equip Maintenance & Repair	1,540.09	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	3,839.62	0.00	34,546.00	15,417.00	(19,129.00)	-55%
Account Classification Total: MS - Material and Services		**$5,379.71**	**$0.00**	**$34,546.00**	**$15,417.00**	**($19,129.00)**	**-55%**
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	0.00	0.00	6,308.00	6,308.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$6,308.00**	**$6,308.00**	
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	9,503.00	9,503.00	N/A
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$0.00**	**$9,503.00**	**$9,503.00**	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	23,528.10	37,404.32	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$23,528.10**	**$37,404.32**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 391 - Research		**$33,795.96**	**$37,404.32**	**$42,032.00**	**$31,228.00**	**($10,804.00)**	**-26%**
Fund Revenue	**Total: 602 - Experiment Station**	**$33,795.96**	**$37,404.32**	**$42,032.00**	**$31,228.00**	**($10,804.00)**	**-26%**
Fund Expenditure	**Total: 602 - Experiment Station**	**$33,795.96**	**$37,404.32**	**$42,032.00**	**$31,228.00**	**($10,804.00)**	**-26%**
Fund Net	**Total: 602 - Experiment Station**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-26%**

Department Mission:

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

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

Mandates Services:

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

Department Overview:

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

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

Successes and Challenges:

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

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

Budget Overview:

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

Significant Changes:

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

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

Key Issues:

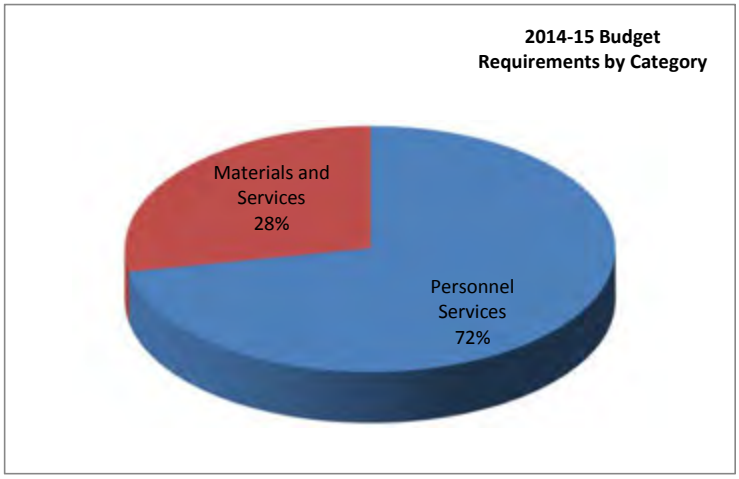
Water in the Klamath Basin has become one of the most important and talked about issues in the Klamath Basin. There are days that this office's staff of four cannot keep up with the demand of the public. Everybody appreciates our ability to be local and available. This is a credit to the county and their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

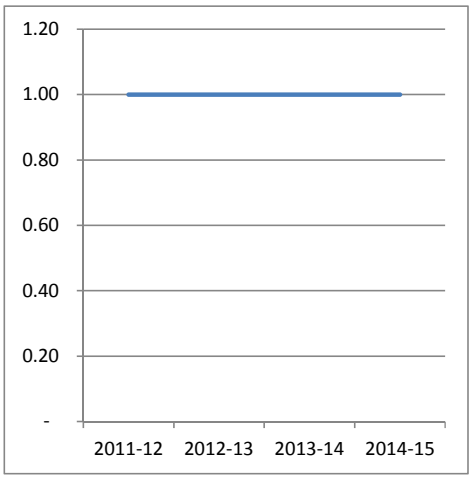
Today, this is the key issue facing this office and its budget and should be given some serious consideration as we prepare for another serious water year.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
597 Watermaster

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	52,290	54,436	56,931	58,657
Materials and Services	21,211	22,676	24,005	22,883
Subtotal Current Expenditures	**73,500**	**77,112**	**80,936**	**81,540**
Interfund Transfers	556	-	-	-
Subtotal Noncurrent Expenditures	**556**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**74,056**	**77,112**	**80,936**	**81,540**
Requirements by Fund				
General Fund (101)	74,056	77,112	80,936	81,540
Total Requirements by Fund	**74,056**	**77,112**	**80,936**	**81,540**
Resources by Budgetary Category				
Interfund Transfers	74,056	77,112	80,936	81,540
Total Resources by Budgetary Category	**74,056**	**77,112**	**80,936**	**81,540**
Full-Time Employee Equivalents	1.00	1.00	1.00	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Watermaster	81,540	58,657	1.00
Total Mandates	**81,540**	**58,657**	**1.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current	Cell Phone	Total Wages	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical	HRA/VEBA	Life	STD	Retirement/PER	Grand Total
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Watermaster	Natural Resources Specialist	10059761525	1.0000	Local 121	LF13	7	$0.00	$37,450.80	$655.39	$2,321.95	$543.037	$749.02	$29.232	$10,500.00	$0.00	$20.88	$20.40	$6,366.64	$58,657.34
			1.0000				**$0.00**	**$37,450.80**	**$655.39**	**$2,321.95**	**$543.04**	**$749.02**	**$29.23**	**$10,500.00**	**$0.00**	**$20.88**	**$20.40**	**$ 6,366.64**	**$ 58,657.34**

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LIVE Klamath County LIVE

Budget Worksheet Report

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

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	12.00	0.00	305.00	0.00	(305.00)	-100%
Account Classification Total: MS - Material and Services		**$21,210.58**	**$22,675.64**	**$24,005.00**	**$22,883.00**	**($1,122.00)**	**-5%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	325.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$556.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 597 - Watermaster		**$74,056.39**	**$77,111.97**	**$80,936.00**	**$81,540.00**	**$604.00**	**1%**
Fund Revenue	**Total: 100 - General Fund**	**$74,056.39**	**$77,111.97**	**$80,936.00**	**$81,540.00**	**$604.00**	**1%**
Fund Expenditure	**Total: 100 - General Fund**	**$74,056.39**	**$77,111.97**	**$80,936.00**	**$81,540.00**	**$604.00**	**1%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**1%**

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
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**
Requirements by Fund				
Taylor Grazing (280)	4,642	3,132	4,000	4,000
Total Requirements by Fund	**4,642**	**3,132**	**4,000**	**4,000**
Resources by Budgetary Category				
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	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Taylor Grazing	4,000	-	-
Total Mandates	**4,000**	**-**	**-**

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

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

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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: 280 - Taylor Grazing							
Revenues							
Department: 596 - Taylor Grazing							
IG - Intergovernmental							
33180	Taylor Grazing Federal Appr	4,640.47	3,130.44	4,000.00	4,000.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$4,640.47**	**$3,130.44**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	1.10	1.10	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$1.10**	**$1.10**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 596 - Taylor Grazing	**$4,641.57**	**$3,131.54**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
Expenditures							
Department: 596 - Taylor Grazing							
MS - Material and Services							
47010	Special Projects	4,640.47	3,131.54	4,000.00	4,000.00	0.00	0%
	Account Classification Total: MS - Material and Services	**$4,640.47**	**$3,131.54**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
	Department Total: 596 - Taylor Grazing	**$4,641.57**	**$3,131.54**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
	Fund Revenue Total: 280 - Taylor Grazing	**$4,641.57**	**$3,131.54**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
	Fund Expenditure Total: 280 - Taylor Grazing	**$4,641.57**	**$3,131.54**	**$4,000.00**	**$4,000.00**	**$0.00**	**0%**
	Fund Net Total: 280 - Taylor Grazing	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Klamath County, Oregon
2014-2015 Budget Presentation

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

Community & Economic Development Program - This program facilitates and stimulates the economic health of the community through development and redevelopment efforts.

260 - Community Development
760 - Surveyor
160 - Tourism
301 - Title III
785 - Economic Development

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Department: Community Development FY 2015 Proposed Budget

Department Mission:

Work with the community to achieve and maintain quality of life by providing citizens with professional guidance and coordination, of their development activities, and fairly and consistently implement County development regulations and policies.

Mandated Services:

Within the Community Development Department (CDD), the mandated services that are provided to the community are resident in the Planning, Building, On-Site, Solid Waste and Recycling Divisions.

Self-Imposed Services:

The self-imposed or non-mandated services that the Community Development Department provides the community and its citizens are Code Enforcement and the County's 14 Parks.

Department Overview:

The Community Development Department is comprised of the CDD Admin, Planning, Building, On-Site, Solid Waste, Recycling, Parks and the Code Enforcement Divisions with a total of 51.67 FTEs. The CDD Director's position continues to be vacated from the budget this year to help the department fiscally survive. The admin division is comprised of the Manager, and a portion of the Accounting Specialist. The CDD Manager provides direct oversight and management of the department's/division budgets, and all payroll matters. The primary stakeholders for the CDD are the building/development contractors, realtors, development consultants, State regulatory agencies and the citizens of the County. Over the past two years, great effort has been expended department wide to cross-train all personnel. This initiative instituted by the Building Official, has enabled CDD to meet the needs of our stakeholders and the citizens of the community at a time when department staffing and operating hours have been drastically reduced.

Successes:

As a result of declining revenue and a sluggish economy over the past three years, CDD has had to significantly reduce its operating staff. Despite cutbacks, the impact has been transparent to our stakeholders because we have maintained a high level of customer service and have continued to meet the daily workload requirement. Also a result of declining revenue, we have had to reduce the operating hours of the department as a whole. To offset the financial impact to the individual CDD employees, the department successfully participates in the State of Oregon's Workshare Program. The aforementioned successes would not have been possible if not for the dedication and leadership of the CDD Division Managers.

Challenges:

By far the biggest challenge will be trying to provide a similar customer service without the previous level of funding provided by the general fund. Further, if revenue continues to decline and additional personnel cuts are necessary, it will be extremely difficult to not only maintain good customer service, but it will also be difficult to meet daily inspection loads, and meet state mandated deadlines. Additionally, if we have to let go of our talented/experienced staff, it will be difficult to recruit or replace experienced inspectors when the economy does improve.

Budget Overview:

Major Revenue

The primary funding source for the CDD Department comes from fees for services rendered or permits sold, currently budgeted at $1,465,367. This year the same subsidy from the general fund of $86,112 will be allocated to the Planning Division; while the On-Site program will lose their $30,000 dollar subsidy and will be adopting the State DEQ fee schedule to compensate for the loss of funds. Code Enforcement will utilize a small portion of Solid Waste franchise fees. With the reduced subsidy from the general fund, the new Community Development fee adopted last year will continue as a funding source for the Planning and Code Enforcement divisions to share. The Solid Waste Division operates as an enterprise fund; the Parks Division operates entirely from grant monies received from the State, and the Recycling Division operates based off franchise fees received from commercial haulers.

Major Expenditures

For the most part, the majority of costs for CDD departments are in the administration and management of the Departments (e.g., salaries, vehicles/fuel costs, space rent).

Significant Changes:

Previously the general fund provided partial support to the Planning, and On-Site Divisions. The BOCC this year gave $86,112 to support Planning only. As a result of declining revenue, the reduced operating hours of CDD will continue indefinitely; along with these reduced hours will be a reduced number of weekly trips to North County and it is unlikely that in the near future the North County building office will be re-opened.

The CDD Administration in the past has had a standalone budget acting as an internal service fund for the internal divisions of CDD. The admin budget this year will be absorbed into the internal division's budgets as direct charges through the personnel and material services as actual costs to each division.

This will avoid duplicate County Internal Service fees that are based on budgeted expenses for personnel and material services. Because the CDD administration budget was paid for through the material services section of the internal divisions this created a duplicate budget amount for the internal services calculation.

Key issues:

The key issue and major decision for the County and Board of County Commissioners regarding Planning, On-Site and Code Enforcement in the next few years will be whether or not the County is able to continue to provide/supplement general fund dollars to these divisions. Without general fund dollars, these divisions will simply not be able to sustain themselves, and will either be entirely eliminated or drastically reduced in scope. The newly adopted Community Development fee helps offset the reduced general fund support; however this fee will not be substantial enough to eliminate the total subsidy of general fund.

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Planning Division

Mission:

To professionally serve the people of Klamath County to support economic vitality, balance conservation with development, and achieve community land use goals.
We do this with timely and courteous service.

Mandated Services:

- Provide a Planning Director and maintain a Planning Department and Planning Commission to regulate the use of land within a County (ORS 215).

- Meet all requirements in state law regarding Farm and Forest zones, public notice, permits, fees, hearing procedures, and deadlines (e.g., 120/150 day rule) for permit decisions (ORS 215).

- Maintain a Comprehensive Plan and implementing ordinances (Land Development Code) in coordination with local and state agencies and in compliance with Statewide Planning Goals (ORS 197).

- Meet requirements of state law in processing subdivisions, partitions, and lot line adjustments (ORS 92).

- Meet the requirements of numerous state Administrative Rules related to the above statutes (OAR 660-001 through 045).

Self Imposed Services:

- Administer the National Flood Insurance Program (NFIP) as the local agency. Benefits include insurance cost savings for thousands of property owners in the County and better management of floodplains.

- Maintain a geographic information system (GIS) mapping capability in order to effectively conduct the above mandated and self imposed services. Benefits include assisting the public and economic development efforts.

Department Overview:

2.25 FTE (full time equivalent) staff members, including:

Director	0 FTE
Planner III	1 FTE (with 5% stipend to be Interim Planning Director)
GIS Planner	0.25 FTE (cost split with GIS Department)
Permit Tech	1 FTE

All staff members are cross trained to cover the counter for answering questions or processing permits. Primary functions of the Planning Division include:

- Permit Reviews/Decisions/Recommendations
- Development Code interpretation and consultation
- Coordinate with Economic Development, Building Division, and other agencies
- Plan and Development Code updates
- Planning Commission support and training
- Administer the flood insurance program
- Public outreach & education

The Division uses tools such as the GIS and TrackIt permit system to efficiently conduct its work. The Planning Division routinely coordinates with State and local agencies in the course of their work. Planning staff members belong to the American Planning Association. The Director is a member of the Oregon County Planning Director's Association. The value of being members of these organizations is that Klamath County planners can benefit by seeing what other professionals have done so that local implementation becomes more efficient.

State law requires a final decision on land use permits within 150 days of a completed application – the Planning Division routinely issues final decisions in less than 45 days.

The long-range goal of the Planning Division is to provide the most efficient service to the public that best meets community land use goals and objectives. We are committed to enhancing our customer service, public outreach, professionalism, administration, and streamlining processes.

Much of the Planning Division's work is answering questions from the public that have no permit, and hence no revenue attached to it. That work is done by staff at the counter, through e-mails, and by telephone. The benefit to the general public of this work is supported by a contribution of general fund dollars to the budget. The general fund contribution also supports planning staff keeping an eye out for "the public good" when reviewing applications.

Successes and Challenges:

Calendar Year 2013

11,217	Number of e-mail and telephone calls to customers responding to questions
1,430	Number of customers assisted at the Counter
321	Number of LUCS permits (including site plans) issued
131	Number of Land Use Permits (e.g., Conditional Use Permits) issued, including administrative, public hearing, and appeal processes.
35	Number of Code Violation cases we assisted the Code Enforcement Officer on – including research, coordination, meetings, and Court appearances
5	Number of Planning Commission meetings – hearings and work sessions – where we prepared a staff report, made a presentation, and created and mailed a packet
0	Number of appeal hearings to the Board of Commissioners
3	Number of legislative amendments to the Comprehensive Plan and Development Code processed and adopted (update of Destination Resort Map, Urban TSP, etc)

Budget Overview:

To develop the Planning Division's budget, we forecasted revenues and expenses based on previous year actual and multi-year past trends.

Major Revenue

Major revenue sources for the Planning Division in the past have come from the general fund (for services and benefit to the general public) and from planning fees paid for permits/service. However, this year the Planning Division is projected to receive the same amount of general fund money as last year. The fees are collected for LUCS (site plan reviews) and for land use permits (e.g., conditional use permits) though the economic change slowed the number of applications and the general level of planning activities. While the number of LUCS and land use permits has decreased, an increase in fee charges helps to balance out the expected revenue from that source. However, we are still down quite a bit in permit volume from 5-6 years ago.

A new Community Development fee is currently supplementing the general fund support.

Major Expenditures

Major expenditures for the Planning Division are in the administration and management of the Division, customer service (e.g., answering questions), code consultations; permit reviews and issuance, coordination with other agencies and departments, and Planning Commission support. Because of state law, appeal fees don't allow us to recover the large costs of land use appeals (including legal costs, staff time, notices, etc.).

Significant Changes:

Staff reduced last year by one full time position and the Interim Planning Director went back to full time. This has been working well and staff has been able to keep up with the day-to-day requirements of reviewing applications and providing good customer service in responding to inquiries.

The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget, Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Key issues:

Customer Service / Permit Issuance

The Planning Division is down from prior years where we had two to three additional staff. With only 2.25 FTE staff, if someone is sick or on vacation it puts pressure on the remaining staff to conduct normal operations.

Long Range Planning: Update of Plan and Development Code

Most of staff time is spent reviewing current applications and responding to inquiries from the public. Any available staff time, after those functions are completed, will be used to make minor updates to the Land Development Code.

Creating Like Development Code Requirements and Combining Planning Functions with the City

Additional staff time will occasionally be needed to move forward with this project, as directed.

Building Division

Mission:

Protect the health and well-being of the citizens of Klamath County by ensuring safe, accessible and sustainable buildings and communities. Uniformly interpret and apply Oregon State statutes, rules, and codes regulating building construction safety, energy efficiency, accessibility and durability by means of the following core principles:

QUALITY:	Our processes strive for zero duplication and re-work.
VALUE:	Our services are provided at an equitable cost.
DELIVERY:	Our response times are reasonable and predictable.
SAFETY:	Our culture emphasizes safety and zero accidents.
MORALE:	We provide an atmosphere that fosters trust, integrity, respect, and celebrates accomplishment.
TEAMWORK:	We embrace an environment of fairness, collaboration and honor of commitments to others.

Mandated Services:

Oregon Revised Statue (ORS) 455 is the most significant chapter of law regulating the Building Division. Sections affecting operations of the local program include those relating to adoption and administration of the state building code comprised of the various specialty area including Structural, Mechanical, Electrical, Plumbing, pre-fabricated structures, energy efficiency and parks-and-camps.

As well as ORS 455, Building Division services are conducted in accordance with various other State statutes including: Manufactured Dwellings and Structures (ORS 446); Plumbing Regulation, Access by Disabled Persons (ORS 447); Elevators and Amusement Rides (ORS 460); State Fire Marshal Authority, Electrical Safety Law (ORS 479); Explosives and Fireworks, Gasoline Dispensing, Liquid Petroleum Gas, Boilers and Pressure Vessels (ORS 480), Occupations and Professions Generally (Contractor and Design Professionals) (ORS 670); Plumbing Licensing (ORS 693).

In addition to the statures cited above, Building Division rules are found in Chapter 918 of the Oregon Administrative Rules.

Self-Imposed Services: None

Division Overview:

The Building Division is made up of a multi-discipline staff of Permit Techs, Plans Examiners, and Inspectors. Plans Examiners and Inspectors are cross-trained to perform services in a variety of disciplines. The Division has jurisdiction over the entire unincorporated County as well as serving as the building department for the five incorporated municipalities within the County. Consequently, it is the 4th largest building department in the State by land area, and the 14th largest in the State by number of service recipients. In addition, the Building Department has 2 IGAs with

Lake County, one is to provide Building Official services, the other is to provide plan review and inspection services as needed. Primary functions include:

- Construction Plan Review (Structural, Fire-and-Life-Safety, Mechanical, Electrical, Plumbing, Manufactured Dwellings, Parks and Camps, etc.)
- Building Permit Processing
- Construction Inspection
- Building Code Consultation
- Public Outreach and Education
- Emergency Response (Weather/Earthquake/Other)

At peak construction levels, overflow plan review and inspection services are out-sourced to avoid unnecessary fluctuations in the number of full-time staff.

The Division's short and long range goals relate to accomplishing the Building Division Mission stated earlier. To continually enhance performance, the Division has developed specific tasks for improvement in the areas of customer service, public outreach, professionalism, administration and streamlining processes.

Successes:

During several years of drastically declining revenues, the Building Division has maintained key services at mandated levels by eliminating non-essential expenses such as discretionary travel, training, and office expenditures. Major reductions have been accomplished in personnel services by decreasing work hours from 40 per week to 32 per week, and keeping staffing levels at the reduced levels. These factors are in part how the building budget at the end of December 2013 was in the black, while in other years has had to use our depleted vehicle reserve to survive.

Several years of investment in the development of employees from single-discipline inspectors to multi-discipline inspectors has paid dividends during these recessionary times. Consequently, the reduction in FTE's has been largely transparent to service recipients.

In addition to the IGA agreement with the State of Oregon, in which Klamath County provides Electrical inspections in Lake County, we have established two new IGA agreements with Lake County to provide Building Official services as well as plan review and inspection services for the other disciplines. This has resulted in approximately $49,300 of revenue this FY to date.

Challenges:

Significant challenges include:

- No Division Reserves – Pre-recession reserves have been depleted
- Maintaining Multi-Discipline Staff – Upcoming significant project- Henley Elementary School, significant upgrades to the other County schools (approx. $13 Million), and a new Federal Express facility.

- Training and Certification Expenses – Mandated continuing educations expenses continue for key staff
- Dwindling Vehicle Replacement Reserves – Vehicle reserves have been tapped to use for Division operating expenses
- Increase Fuel Cost and Maintenance of Aging Fleet – Vehicles are aging, increasing maintenance costs and reducing reliability
- Closure of North County Field Office – Lay-off of North County inspector and closure of field office necessitates more travel from Klamath by other inspectors
- Funding of Code Enforcement – Revenues collected from "investigation fees" do not offset contribution to Code Enforcement officer function. Due to H.B. 2978, investigation fees will be increasingly more difficult to get.

Budget Overview:

The Building Division is a dedicated fund, receiving revenue only from fees for plan review and permits for construction activity. Specifically work from building construction, mobile home installation, and electrical, plumbing, mechanical, and medical gas work. Therefore, revenues are 100% dependent on the construction industry. Revenues and expenses forecasted on both previous year actual and multi-year past trends.

Revenue

Nearly all revenue into the Division is from construction permits and plan reviews. These make up approximately 70% and 25% of revenue respectively. Contracted inspections in Lake County, the new IGA for Building Official duties, and administrative fees for collection of school construction excise tax each made up about 3% of past year revenue. The remainder is from interest and minor miscellaneous fees.

Expenditures

Personnel services costs make up about 84% of the Divisions expenditures. County internal services fees, space rent, steering committee etc. make up about 9%, vehicle cost 3%, required continuing education (travel, registration, books, licensing, etc.) 1%, software support 1%. The remaining 2% is spread among general office expenditures such as supplies, credit card fees, phones, postage, and office machines.

Significant Changes:

As indicated, there has been a drastic reduction in revenue in the past several years, and well below our tracking of the 15-year baseline average. There are several large upcoming commercial projects that may result in a significant revenue surge in the next year. In an effort to balance both maintaining the required skills for forecasted work, and responding to current revenue shortfall, the division is maintaining a 32-hour work week, and will not fill one vacant position within the division. All vehicle reserves have been utilized for past years and are no longer available.

The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget,

Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Key issues:

- Maintaining Adequate Resources to Accomplish Mandated Services
- Cost of Servicing North County
- Rebuilding Division Reserves
- Cost of Mandated Training / Re-certification
- Additional Cross-training
- Onerous Certification Processes (commercial mechanical and medical gas)

On-Site Division

Mission:

The On-Site Program's mission is to protect water quality and public health by enforcement of the OAR & ORS in regard to commercial and residential on-site sewage treatment systems.

Mandated Services:

On-Site manages the state DEQ program for Klamath County, performing essential property development, and public health related services pertaining to OAR Chapter 340, Divisions 071 & 073, and ORS 454.605-454.755: The key services provided to the community under these mandates are:

- **SITE EVALUATIONS**- Soil evaluations are conducted on sites to determine feasibility for septic system function on the property. The evaluation will determine whether a system can be approved, and if so, the type and size of the system. (OAR 340-071-0150) (ORS 454.755)

- **SEPTIC SYSTEM INSTALLATION PERMITS & INSPECTIONS-** A system must be permitted before the installation, in order to insure it is being installed according to regulations. The permitting process includes a review of the Site Plan, the Planning Department's Land Use Compatibility Statement (LUCS), and the previously conducted Site Evaluation. Once the system has been installed, and is ready for inspection, the installer notifies On-Site by submitting a Final Inspection Request form. By regulation, On-Site must complete the inspection within 7 days. (OAR 340-071-0160) (OAR 340-071-0170) (ORS 454.655) (ORS 454.665)

- **AUTHORIZATION INSPECTIONS-** On-Site inspects existing systems for proper function and condition when there is a change of use of the system, or when a residence is disconnected and another is to be reconnected. This helps manage the repairs of malfunctioning systems. (OAR 340-071-0205)

- **COMPLAINT INSPECTIONS-** All signed complaints involving On-Site Septic Systems are investigated. Upon investigation, these are often found to be Imminent Health Hazards involving open sewage, potentially endangering public health and ground water. These type situations often require court citations and court hearings, in order to insure the problem is remedied. Significant time and resources are usually required for these investigations, far exceeding the revenues generated by the repair permit for the system. (ORS 454.635) (ORS 454.640)

Self-Imposed Services:

Customer Inquiry Review- File research and review is conducted at the request of a customer, in order to determine the location or existence of a septic system. We charge for any copies needed, we anticipate implementing a flat base fee of $5.00 for each File research requested.

Division Overview:

All field employees conducting Site Evaluations are required to be registered by the state as Environmental Health Specialists (EHS), with an emphasis in the area of Soil Science and On-Site waste disposal. Any EHS working in the On-Site program is required to have a degree in the life sciences, as well as a certain number of credit hours in the soil courses, creating a rather specialized hiring prerequisite. These base requirements create a scenario where qualified employees are often difficult to recruit. Continuing Education is also a requirement for the state registration, which requires budgeting in time, and revenues.

On-Site's main focus is to emphasize customer service while enforcing regulations to protect the health and water quality of Klamath County citizens. Our long range goals are to continue to efficiently conduct services in Klamath County, in order to provide convenient and responsive turn-around time for customers desiring to pursue land development projects. Also, to continue to logically and fairly apply state regulations in such a way to protect all citizens of Klamath County, while still providing customers freedom and options in their property development goals.

Successes and Challenges:

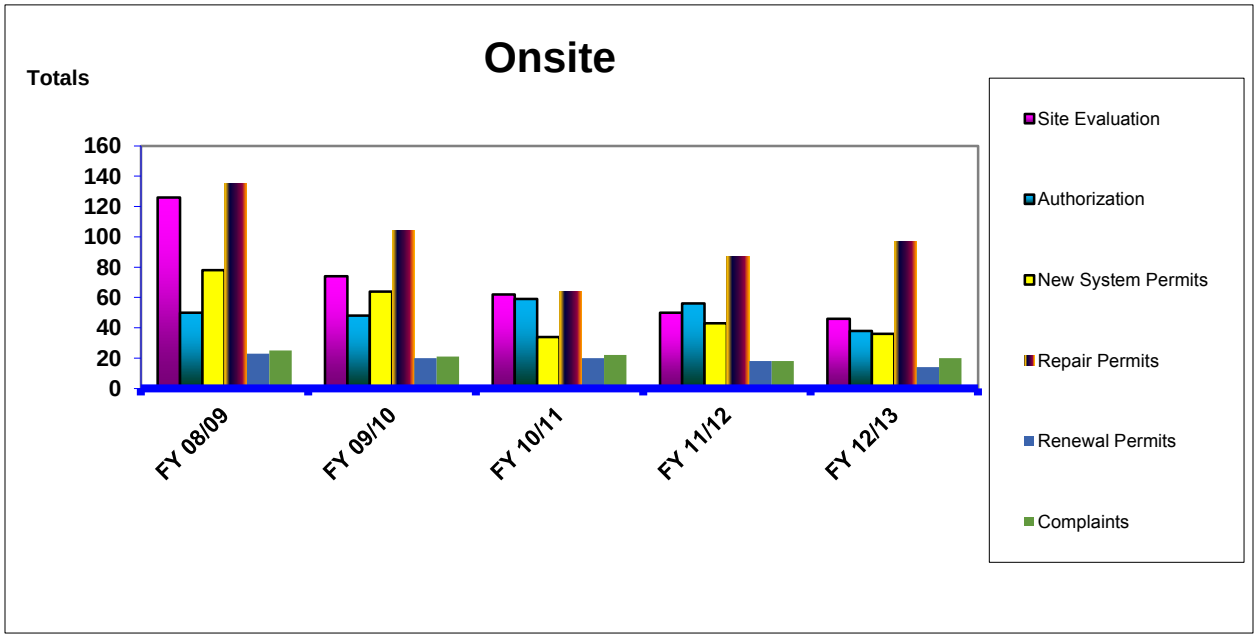
Challenges continue in the area of low volume, and the resulting revenue reductions. Vehicle reserve funds have been utilized in the past couple of years to supplement expenses, and as result, this fund has been drastically depleted, and no longer a viable back up source.

General Fund supplement will no longer be an option for On-Site. Fee increases equal to current DEQ fees will be implemented. If application volume and fee increases in FY14/15 are not sufficient to sustain the operation of the department, the program will be handed back to the state DEQ for management.

The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget, Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Five Year Activity Comparison

Application Type	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13		FY 13/14 6 Months
Site Evaluations	126	74	62	50	46		25
Authorizations	50	48	59	56	38		19
New System Permits	78	64	34	43	36		17
Repair Permits	135	104	64	87	97		56
Renewal Permits	23	20	20	18	14		7
Complaints	25	21	22	18	20		8



Budget Overview:

The On-Site Program, in the past, has been totally fee supported by application revenues, however, during the economic downturn has needed to rely on supplements from other sources in order to maintain continued local operation. These other sources are no longer viable options, and therefore the possibility of turning the program back to the state exists.

Major Revenue

Major revenue is generated by application fees, which are dedicated funds. With application volume drastically decreasing in each successive year for the past few years, On-Site has sought to balance revenue/expenditures by cutting employees and employee hours.

Major Expenditures

Major Expenditures are personnel costs, and vehicle maintenance/fuel. We have reduced some of the basic costs by limiting travel for training and CEUs, and limiting supply purchases to bare essentials. Attempts are made to limit travel to far outlying areas until a sufficient number of inspections have been received to make the travel more efficient.

Significant Changes:

- DEQ surcharge fees are no longer reported as a general line item number, and these fees have been transferred to a Trust Fund.

- On-Site will no longer be receiving supplemental support from the General Fund. As a result, On-Site Fees will be adjusted in FY 14/15 to the same level as current DEQ fees; resulting in significant increases in some county applications.

- The On-Site Department has paid 50% of the Permit Technician salary and 100% of the benefits. These benefits will now be split 50/50 with the Building Department.

- The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget, Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Key Issues:

- Preventing lag in the permitting/development process, and maintaining efficient customer service despite limited staff, and reduced work hours
- Permit Technician splitting time and budget with Building Dept.
- Revenue shortfall
- Depleted vehicle reserve fund
- Dependence on supplemental funds for continued operation locally

Lower revenues in successive years have created a need to continually search for ways to overcome the shortage. Budget and personnel have already been cut to the bare minimum, and supplemental funds from other sources have been exhausted.

Code Enforcement Division

Mission:

To preserve and protect the health, safety and livability of the community by ensuring compliance with the County's land use, environmental and building codes.

Mandated Services: None

Self Imposed Services:

Klamath County is not required to have a Code Enforcement Division (CE); the decision to staff, fund and operate the CE division was made by the Klamath County Commissioners. Though not a mandated service itself, CE enforces the ORSs, regulations and policies of the other divisions within the Community Development Department that are mandated services. The key policy documents that govern how the Code Enforcement Division operates are:

- Klamath County Land Development Code
- Klamath County Code Enforcement Policy and Procedures Manual

Division Overview:

The CE Division is staffed by one FTE (Code Enforcement Officer). The Code Enforcement Officer is cross trained to understand the basic functioning and policies of the Building, On-Site and Planning Divisions. The Division uses the TrackIt system to efficiently monitor and track all code enforcement cases. On a case by case basis and as necessary, the code enforcement division utilizes building inspectors to augment the code enforcement staff.

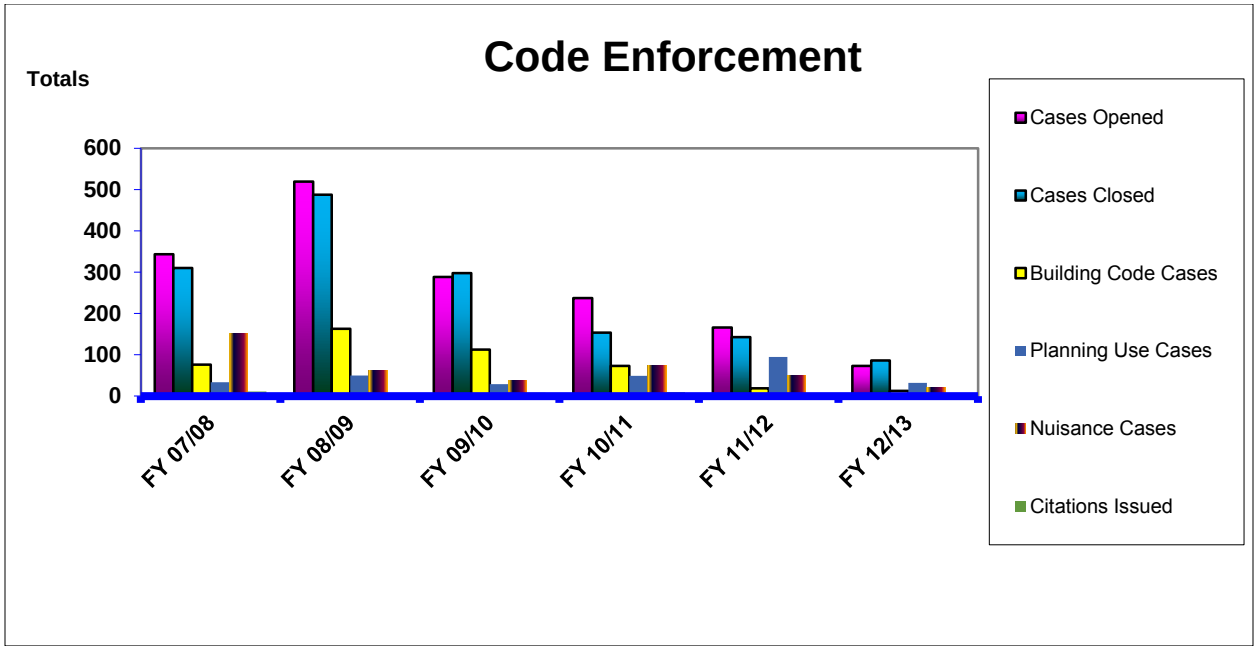
The Key Services provided by CE are:

- Services a total area over 6,000 square miles
- Uphold the Klamath County Ordinances, Land Development, Building, and Environmental Codes
- Development Code interpretation and consultation
- Public outreach & education
- We strive to work with citizens and get them to come into compliance on noted code violations; however, occasionally we do have to issue citations to citizens and go to court to resolve the issue.
- We work closely with other government agencies such as DEQ and DMV, as well as local business in the County for abatement projects.

Successes:

Fiscal Year 2007-2008 Comparison to Fiscal year 2012-2013						
	FY 07/08	**FY 08/09**	**FY 09/10**	**FY 10/11**	**FY 11/12**	**FY 12/13**
Cases Opened	343	519	288	237	166	73
Cases Closed	310	487	298	154	143	86
Building Code Cases	76	163	113	73	19	13
Planning Use Cases	34	50	29	49	95	32
Nuisance Cases	151	63	38	74	49	21
Citations Issued	11	7	8	10	5	2

Nuisance Cases (Abandoned Vehicles, Trash, Weeds, Camping)



Challenges:

Prosecuting code enforcement cases in the Klamath County Circuit Court continues to be a challenge. If we are successful in obtaining a judgment in the County's favor, quite often the judgment awarded does not come close to recovering the resources expended on the case even though this information is presented during the trial. The code enforcement division is almost always more successful in prosecuting a case when complainants/citizens are willing to testify on behalf of the County. Hence, we do not act on anonymous "nuisance related complaints" called

in to the Code Enforcement Officer. Collecting on assessed fines also continues to be a challenge; for delinquent accounts, the CE Division has a contract with Carter Jones.

Budget Overview:

Major revenue

In past years Code Enforcement's primary funding source came from the general fund. Last year the general fund chose not to support Code Enforcement as it is not a mandated program. Funding comes from fines paid, the building division, and the new CDD fee. Specifically, the building division funds the CE Division about $7,870 annually.

A small amount of franchise fees is being allocated to the Code Enforcement program to fund the enforcement of garbage, refuse, rubbish, and solid waste per the chapter 401 nuisance controls.

Major expenditures

For the most part, the only costs/expenditures for the CE Division are in the administration and management of the Division (e.g., salaries, vehicle and fuel costs.) The County no longer funds the abatement of properties.

Significant Changes:

Since 2008, Klamath County has gone from having three Code Enforcement Officers to the current 0.80 FTE Code Enforcement Officer we now have. Needless to say, with the expansive geographical size of Klamath County responding to complaints county-wide will continue to be a real challenge, and requires a process be implemented to prioritize case load. The prioritization of cases is as follows:

1) Immediate threat to life safety, public health or poses an environmental danger or hazard.
2) Unpermitted work (Septic/Building) and other building code violations.
3) Land use or planning violations.
4) Nuisance complaints e.g. abandoned vehicles, trash/rubbish, overgrown weeds and lawns/trees. As previously mentioned, we will not respond to anonymous nuisance complaints; for action to be taken on any general nuisance complaint, a written complaint form must be filed by the citizen.

Senate Bill 915 took effect in January 2010. The legislation affects any municipality that administers a building inspection program. The bill restricts a municipality's monetary penalties for violation of the state building code to civil penalties assessed through an administrative process. The County may no longer issue citations to municipal court for building code violations. Under the bill, if a municipality assesses a civil penalty, the municipality must have an administrative method for the party to challenge the penalty. The process would involve a hearings officer or equivalent administrative process. The challenge cannot be heard by the building official.

The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget,

Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Key issues:

The key issue and major decision for the County and BOCC regarding code enforcement in the next few years will be whether or not to continue to fund this service with general fund dollars. The code enforcement division provides a valuable service to the community, but it will never be able to sustain itself, and it will continue to remain dependent on the dwindling resources of the general fund.

This will be the second year in a row that Code Enforcement will receive half of the CDD fee based on 0.003 of the construction valuation within the unincorporated county. If the economy stays flat or falls these funds are not enough to sustain the full Code Enforcement budget.

A continued 32-hour workweek and a possible seasonal layoff will be all part of keeping the code enforcement function alive within our department. We can only provide service with the resources we have available.

Solid Waste Division

Mission:

The Klamath County Solid Waste Division has the responsibility to provide for the orderly, efficient, and safe collection and disposal of solid waste. Recycling provides a variety of recycling, recovery, reuse, waste reduction and litter prevention programs for the community, schools and businesses of Klamath County.

Mandated Services:

Solid Waste and Recycling are regulated by Oregon Revised Statue (ORS) 459.017, Oregon Administrative Rules (OAR) 340-093 and Federal Register 40 CFR Parts 257 and 258. In addition to these mandates, each Solid Waste facility operates within the scope of the 21 page permit from the Department of Environmental Quality (DEQ). Annually, each site is inspected by DEQ regulators and must comply with all the specific guidelines in the permits; the Solid Waste Division has had no violations and routinely receives accolades for the high level of performance demonstrated. Recycling is a condition of the Solid Waste permit issued by the Department of Environmental Quality

Self-Imposed Services:

Solid Waste offers 10 free events each year to benefit the community for cleanup of yard debris and to promote air quality in the basin.

Solid Waste also provides public outreach programs to 23 community interest groups such as the United Christian Fellowship which provides free yard and home maintenance to the elderly, the Boy Scouts, the Klamath Aquatics team and the City of Klamath Falls garden program, just to mention a few.

The cost to the Solid Waste budget last year for these services was $249,181.

Department Overview:

The Solid Waste Division operates two Landfills, one located in Klamath Falls, which is a seven-day operation and one located in Chemult, which is a five-day operation. The Solid Waste Division is made up of a multi-discipline staff including management, equipment operators, scale operators, transfer station operators, mechanic/welder and site/recycle attendants.

As of March 1, 2014 four of the twelve outlying transfer stations were closed while the remaining transfer stations days of operation either were reduced or had their days of operation changed and are now closed on Sunday and Mondays. At least 4.5 FTE will be required to run the remaining sites. All operations in the Chemult Landfill are conducted by one FTE.

For the last ten years, Republic Services have operated Klamath Regional Disposal Transfer Station (KRD), and a Solid Waste employee operates the scales. All waste streams from this facility have been transported by rail to the Roosevelt Landfill in Roosevelt Washington. This

facility is owned by Klamath County, the ten-year contract with Republic Services expires on July 1, 2014; and as a result, Solid Waste has entered into a Request for Proposal process to determine who will operate, haul and dispose of waste at the Klamath Regional Transfer Station on July 1, 2014.

In anticipation of the County operating the Klamath Regional Transfer Station there are four vacant positions in the FY 14/15 proposed budget. The four vacant positions will be eliminated through a budget resolution if later not required.

Two Landfills and Klamath Regional Disposal combined, process 70,000 tons of waste per year. One Litter control program is funded by Solid Waste and operated by the Community Corrections Department; additional litter control is funded and operated by Solid Waste.

There are eleven (11) conveniently located recycle collection sites throughout Klamath County; each site has a 22 cubic yard box placed for commingled recycle materials. When the containers are full, they are transported to the Klamath Regional Transfer Station and are further processed by Waste Management and Republic Services.

Successes:

Solid Waste staff worked 1,022 hours on the Outlying Transfer station consolidation plan in 2013, combined with public input this effort resulted in the closure of four sites and a cubic yard fee increase to help offset the annual loss of $350,000.

Solid Waste

The Solid Waste Division continues to realize cost savings in excess of $60,000 per year by hauling our own waste. In addition to cost savings this program improved and streamlined hauling services to the outlying transfer stations.

Solid Waste successfully submitted for approval, the renewals of DEQ permits for the Landfills and Transfer Stations last year. The permits have a term of ten years. The renewal process mandates updated written operations plans, monitoring plans, storm water plans, Landfill design plans etc.

For safety reasons a light vehicle hoist and access door was installed at the Klamath Landfill shop, total project cost is $12,846, this project may qualify for the Risk Management Incentive program. The Solid Waste Division strives to extend the life of equipment through intensive service and maintenance practices with a large degree of success; one piece of equipment still in use is the 1956 Cat Scraper used at the Chemult Landfill.

Due to Landfill practices the Solid Waste division has achieved and extended life for the Klamath Landfill which included an eight (8) year expansion plan. At this time the Klamath Landfill has approximately twenty eight (28) years of life expectancy at the current rate of disposal.

Recycle

The Recycle program processed 27,707,280 lbs. of recycle material in 2013. The free electronic waste program removed 715,200 lbs. of E-Waste from the waste stream. A 2012 recycle rate from

DEQ was 34.2%; the state mandate is 20%. The Recycle Division historically exceeds the state mandate.

The implementation of the Wood diversion program for county Transfer Stations resulted in 3,208 cubic yards of wood waste being diverted from burning. Although the practice of burning is approved by DEQ, Klamath County opted to recycle these materials in an effort to increase the County recycle rate and improve air quality.

As a public outreach program recycle pamphlets were provided to Head Start (pre-school), pamphlets are also available at all county recycle collection sites.

Klamath County continues a partnership with Reach, Inc. to assist their recycle program; the County provides twine, plastics and cardboard to Reach, Inc.

A paint recycle program was implemented in 2008 following the county wide household hazardous waste event. This event revealed 90% of the waste collected was paint; DEQ implemented a State wide paint collection program and paint is now collected by Sherwin Williams paint store in Klamath Falls during business hours.

Challenges:
The continued operation of the eight remaining Outlying Transfer Stations; data from a one year evaluation process in regards to cubic yard vs. ton loss will be used to determine further action to be taken. The fees collected at the Klamath Landfill subsidize this deficit.

The Republic Services contract expires July 1, 2014; as a result, Solid Waste is entering into a Request for Proposal process to determine who will operate, haul and dispose of waste at the Klamath Regional Transfer Station.

The franchise agreement with Waste Management is due for renewal July 1, 2014; the renewal will address new contact language and term of agreement.

Budget Overview:

Major Revenue Solid Waste
Solid Waste is an enterprise fund and fees are the major source of revenue. Klamath County has a franchise agreement with the commercial haulers to receive 3% of the revenue they collect. The franchise revenue is utilized to supplement the Recycle function of Solid Waste. Metal collected is outsourced with a commercial business providing an average of $0.014 per pound revenue. The revenue varies each year depending on the volume and market prices.

Major Expenditures Solid Waste
Franchise and Contract agreements totaling $1,260,000 continues to be a major expense, as well as Personal Services, vehicle fuel, equipment maintenance, grounds maintenance and the administration fees. Estimated expenses for the ownership of the Klamath Regional Transfer Station are included in this year's budget; these amounts are rough estimates that may need adjusted throughout the next budget year. This year the funds that have went into the equipment reserve will stay in the operating budget to use towards overhauling heavy equipment.

Solid Waste personnel services increased an overall $280,766 over last year's budget. The four vacant positions for the Klamath Regional Disposal that may or may not be filled are $196,322 of the $280,766. The remaining $84,444 is a combination of two things; first, the CDD Manager position is now budgeted through personnel services directly instead of through intradepartmental admin charges in the material services section of the budget; and finally, the insurance cap and retirement benefits costs have both increased this year.
There is a significant reduction of $676,000 in the Solid Waste material services this year. A big contributor to that amount is the reduced franchised haul of $740,000 in anticipation of the change in operations at Klamath Regional Disposal. The change in the intradepartmental admin charges is also reflected in the material services reducing by the personnel service amount, while other County internal charges are direct charges into the Solid Waste budget rather than lumped into the intradepartmental admin charge; i.e. steering committee hardware and user charges.

There are increases in the material services budget in equipment fuel, equipment maintenance, and utilities that are in anticipation of the County operating the Klamath Regional Disposal on 1 July 2014. The annual transfer that was budgeted in the past to go to the equipment reserve is being budgeted this year to offset costs associated in the overhauling the 10 year old equipment at this site, and put aside in operating contingency for a back-up if franchised hauling is more than anticipated.

Major Revenue Solid Waste Equipment Reserve
The Solid Waste operating budget transfers funds to the reserve for the future purchase of heavy equipment and vehicles.

Major Expenditures Solid Waste Equipment Reserve
Three pieces of heavy equipment are budgeted for purchase, two front-end loaders and one backhoe. The remaining reserve is set aside for future equipment purchases.

Major Revenue Landfill Site Reserve
The financial assurance report determined no additional contributions are required to meet Department of Environmental Quality requirements. The revenue will be from interest earned from investments.

Major Expenditures Landfill Site Reserve
Closure/Post closure budgets that are mandated by the Department of Environmental Quality. These are to retain an amount determined by the annual Financial Assurance Report as a condition of the permit.

Significant Changes:
To increase efficiency and reduce ongoing losses, the Solid Waste Division developed a Transfer Station consolidation plan which resulted in the closure of four Outlying Transfer stations and the increase of cubic yard fees. The eight remaining outlying transfer stations days of operation either were reduced or had their days of operation changed and are now closed on Sunday and Mondays. This consolidation plan is under constant review over the next fiscal year and could result in further action.

Estimated expenses for the ownership of the Klamath Regional Transfer Station are included in this year's budget; these amounts are rough estimates that may need adjusted throughout the next budget year, and include four vacant positions.

The Intradepartmental (CDD) administration budget is no longer a standalone budget, the internal shared expenses that were once charged as a material services line item are now directly charged; i.e. Personnel Services section instead of part of the material services section of the budget, Steering Committee hardware and Steering Committee user fees are also part of the direct charge now.

Key Issues:

Solid Waste

The Solid Waste Management Plan is in the process of being updated, to determine if changes are to be made for the life of the two landfills; and provide an updated closure/post closure plan.

The continued operation of the eight remaining Outlying Transfer Stations, the rate of disparity will be closely monitored.

The change of operation at the Klamath Regional Disposal (KRD) site will bring new challenges to staff, management and the budget.

Landfill Site Reserve

No additional contributions will be required at this

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Parks Division

Mission:

The Klamath County Parks Department provides and maintains public facilities for outdoor recreation and provides access to other public land which offers opportunities for dispersed outdoor recreation.

Mandated Services:

None

Self-Imposed Services:

Klamath County elected to offer Parks services to the public. The Parks are funded by the Oregon State Marine Board and the Oregon Parks and Recreation Department. A condition of funding is that Klamath County adheres to the rules outlined by the above mentioned authorities.

Department Overview:

Klamath County has 14 County Parks conveniently located throughout Klamath County encompassing 1,125 acres. These parks are designed and funded as water way access for fishing and hunting. Klamath County Parks' services are free to the public.

There are 31 camp sites that offer potable water, restroom facilities, fire pits and parking. These sites receive maintenance twelve months a year.

One 0.90 FTE and one seasonal employee maintain the entire park system; they are responsible for the grounds maintenance, drinking and sprinkler water system maintenance, sewer system and floating restroom maintenance. Mandatory training and certifications include Small Water Systems Training, Threat Assessment and Emergency Training and Boating Facility Workshop.

Klamath County maintains 8 motorized pieces of equipment that include mowers, trucks and trailers and a 19' boat (for the floating restroom maintenance). Park access is open twelve months a year; however, the water systems are shut down in the fall for winterizing. Portable toilets are rented and placed for use during the winter months at some locations.

Successes:

Klamath County has received $1,427,079 Facility Grant Funds for park improvements. These improvements included new ramps, floats, parking areas and restrooms at several of the water access parks around Klamath Lake.

The Oregon Institute of Technology Environmental Science Program volunteered to create a Parks map. The map is completed and exceeded our expectations.

10 Local businesses donated free services and materials to repair and upgrade Stevenson Park after it sustained major vandalism damage.

Challenges:

Vandalism causes unexpected expenditures above normal maintenance costs. Local businesses have contributed free materials and services to offset this issue. This is a statewide problem and we are communicating with other municipalities to share ideas and solutions to vandalism.

Budget Overview:

Major Revenue Parks

The Parks Division is funded by the Oregon State Marine Board Maintenance Assistance Program for our water access parks; the annual amount received is $31,650. An annual report is submitted for approval in order to qualify for this funding.

Annual funding from the Oregon Parks and Recreation Department is identified as Recreational Vehicle Revenue. Annually a County Parks Assistance Program Certification Statement is submitted for approval to qualify for this funding. The allocation amount is determined by Oregon Parks and Recreation, this year the amount is $75,000.

Major Expenditures Parks

One 0.90 FTE multi-discipline staff operates the Parks Department, this employee possesses skills in electrical, plumbing, building construction, concrete, sewer/water systems and equipment maintenance. One Seasonal employee is hired to assist with the parks maintenance. A transfer of $3,500 goes to the Parks vehicle reserve each year for future equipment replacement.

Major Revenue Parks Reserve

The Parks Reserve was created originally with revenue from a timber sale. Annually a transfer of $5,000 from the Parks operating budget is transferred to the Parks Reserve for future land acquisition.

Major Expenditures Parks Reserve

In 2008 a no interest loan in the amount of $50,000 was made to the Sportsman Park. The Promissory Note has a term of seven years, and is paid in full.

Significant Changes:

There have been no significant changes to the Parks or Parks Reserve budgets. The funding from the Oregon Parks and Recreation and the Oregon State Marine Board have remained constant.

Key Issues:

After discussion with our funding organizations vandalism is state wide and a concern for parks throughout the state.

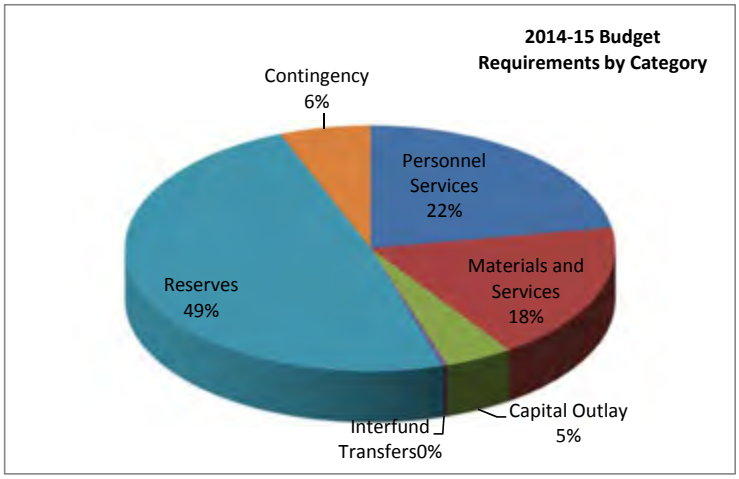
The Parks continued success with grant awards for projects that benefit the whole community.

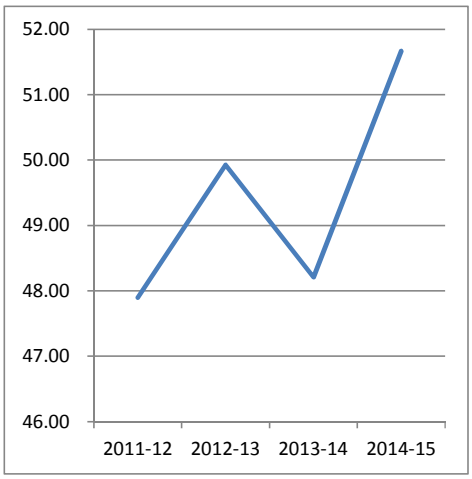
Klamath County, Oregon
2014-2015 Budget Financial Presentation
260 Community Development

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	2,755,740	2,680,288	3,035,084	3,308,628
Materials and Services	3,052,682	3,134,148	3,494,546	2,699,180
Capital Outlay		70,116	399,930	661,876
Subtotal Current Expenditures	**5,808,422**	**5,884,552**	**6,929,560**	**6,669,684**
Interfund Transfers	1,674,354	5,908,032	227,143	47,143
Reserves	-	-	7,442,360	7,226,279
Contingency	-	-	353,593	892,622
Unappropriated Fund Balance	8,850,113	8,692,872	-	-
Subtotal Noncurrent Expenditures	**10,524,467**	**14,600,904**	**8,023,096**	**8,166,044**
Total Requirements by Budgetary Category	**16,332,888**	**20,485,456**	**14,952,656**	**14,835,728**
Requirements by Fund				
Community Development (603)	2,234,003	1,880,748	1,776,929	1,631,373
Parks (460, 465)	543,221	443,836	360,800	355,600
Solid Waste (520, 521)	7,315,702	12,748,478	12,814,927	12,848,755
Landfill Site Reserves (435)	6,239,962	5,412,394	-	-
Total Requirements by Fund	**16,332,888**	**20,485,456**	**14,952,656**	**14,835,728**
Resources by Budgetary Category				
Licenses, Fees and Permits	134,614	133,663	208,245	214,583
Intergovernmental	121,160	162,459	91,650	106,650
Charges for Services	5,313,257	5,288,735	5,545,687	5,474,884
Fines and Forfeitures	1,311	3,916	1,300	1,300
Investment Earnings	45,768	23,269	54,800	48,950
Interfund Transfers	2,135,986	6,000,249	387,936	144,191
Miscellaneous	44,768	23,053	17,500	17,500
Beginning Fund Balance	8,536,026	8,850,112	8,645,538	8,827,670
Total Resources by Budgetary Category	**16,332,888**	**20,485,456**	**14,952,656**	**14,835,728**
Full-Time Employee Equivalents	47.90	49.93	48.21	51.67

Klamath County, Oregon
2014-2015 Budget Financial Presentation
260 Community Development

Mandate	Total Cost	Personnel Services	FTE
Planning Division	262,056	189,310	3.17
Building Division	1,138,729	951,717	10.90
On-Site Division	150,053	115,255	1.39
Violations	8,643	-	-
Self imposed Code Enforcement	71,892	53,561	0.76
Parks	355,600	68,538	1.42
Solid Waste	12,848,755	1,930,247	34.03
Total Mandates	**14,835,728**	**3,308,628**	**51.67**





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
Community Dev							**63990**		**63980**	**63930**	**63930**	**63941**	**63940**	**63950**	**63953**	**63951**	**63952**	**63960/63970**	
Code Enforcement	CDD Manager	60326026563571	0.5000	Non-Union	UF27	7	$0.00	$2,744.45	$48.03	$170.16	$39.795	$54.89	$1.378	$420.00	$0.00	$0.84	$0.82	$466.56	$3,946.91
Code Enforcement	Accounting Specialist	60326026561555	0.5000	Local 121	LH14	7	$0.00	$789.56	$13.82	$48.95	$11.449	$15.79	$0.689	$210.00	$0.00	$0.42	$0.41	$134.23	$1,225.32
Code Enforcement	Code Enforcement Officer	60326026560910	1.0000	Local 121	LH17	5	$384.00	$31,098.57	$544.22	$1,928.11	$450.929	$621.97	$24.116	$8,400.00	$0.00	$16.70	$16.32	$5,286.76	$48,387.70
			2.0000				**$384.00**	**$34,632.59**	**$606.07**	**$2,147.22**	**$502.17**	**$692.65**	**$26.18**	**$9,030.00**	**$0.00**	**$17.96**	**$17.54**	**$5,887.54**	**$53,559.92**
Building	Permit Technician	60326026261476	1.0000	Local 121	LH15	6	$0.00	$40,686.84	$712.02	$2,522.58	$589.959	$813.74	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,916.76	$62,817.63
Building	CDD Manager	60326026263571	1.0000	Non-Union	UF27	7	$0.00	$17,152.83	$300.17	$1,063.48	$248.716	$343.06	$8.613	$2,625.00	$0.00	$5.22	$5.10	$2,915.98	$24,668.17
Building	Accounting Specialist	60326026261555	1.0000	Local 121	LH14	7	$0.00	$1,973.91	$34.54	$122.38	$28.622	$39.48	$1.723	$525.00	$0.00	$1.04	$1.02	$335.56	$3,063.29
Building	Code Enforcement Officer	60326026260910	1.0000	Local 121	LH17	5	$96.00	$4,483.80	$78.47	$278.00	$65.015	$89.68	$3.445	$2,100.00	$0.00	$4.18	$4.08	$762.25	$7,868.89
Building	Permit Technician	60326026261476	1.0000	Local 121	LH15	7	$0.00	$41,460.58	$725.56	$2,570.56	$601.178	$829.21	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,048.30	$63,811.12
Building	Building Official	60326026260860	1.0000	Non-Union	UF31	4	$480.00	$72,028.40	$1,260.50	$4,465.76	$1,044.412	$1,440.57	$34.452	$10,500.00	$0.00	$20.88	$20.40	$12,244.83	$103,060.20
Building	Senior Plans Examiner	60326026260954	1.0000	Non-Union	UF29	7	$0.00	$72,962.40	$1,276.84	$4,523.67	$1,057.955	$1,459.25	$34.452	$10,500.00	$0.00	$20.88	$20.40	$12,403.61	$104,259.45
Building	Building Inspector 3	60326026260823	1.0000	Local 121	LH24	7	$480.00	$64,758.66	$1,133.28	$4,015.04	$939.001	$1,295.17	$34.452	$10,500.00	$0.00	$20.88	$20.40	$11,008.97	$93,725.85
Building	Res. Plans Ex - Multi Fam	60326026260906	1.0000	Local 121	LH23	7	$0.00	$61,220.79	$1,071.36	$3,795.69	$887.701	$1,224.42	$34.452	$10,500.00	$0.00	$20.88	$20.40	$10,407.53	$89,183.22
Building	Building Inspector 3	60326026260823	1.0000	Local 121	LH24	7	$480.00	$64,758.66	$1,133.28	$4,015.04	$939.001	$1,295.17	$34.452	$10,500.00	$0.00	$20.88	$20.40	$11,008.97	$93,725.85
Building	Building Inspector 3	60326026260823	1.0000	Local 121	LH24	7	$0.00	$64,278.66	$1,124.88	$3,985.28	$932.041	$1,285.57	$34.452	$10,500.00	$0.00	$20.88	$20.40	$10,927.37	$93,109.53
Building	Building Inspector 3	60326026260823	1.0000	Local 121	LH24	7	$480.00	$64,758.66	$1,133.28	$4,015.04	$939.001	$1,295.17	$34.452	$10,500.00	$0.00	$20.88	$20.40	$11,008.97	$93,725.85
Building	Building Inspector 3	60326026260823	1.0000	Local 121	LH24	4	$480.00	$59,908.24	$1,048.39	$3,714.31	$868.669	$1,198.16	$34.452	$10,500.00	$0.00	$20.88	$20.40	$10,184.40	$87,497.91
Building	Permit Technician	60326026261476	1.0000	Local 121	LH15	6	$0.00	$20,180.69	$353.16	$1,251.20	$292.620	$403.61	$17.226	$5,250.00	$0.00	$10.44	$10.20	$3,430.72	$31,199.87
			14.0000				**$2,496.00**	**$650,613.12**	**$11,385.73**	**$40,338.01**	**$9,433.89**	**$13,012.26**	**$375.53**	**$115,500.00**	**$0.00**	**$229.68**	**$224.40**	**$110,604.23**	**$951,716.85**
On-Site	CDD Manager	60326026363571	1.0000	Non-Union	UF27	7	$0.00	$4,802.79	$84.05	$297.77	$69.640	$96.06	$2.412	$735.00	$0.00	$1.46	$1.43	$816.47	$6,907.09
On-Site	Accounting Specialist	60326026361555	1.0000	Local 121	LH14	7	$0.00	$789.56	$13.82	$48.95	$11.449	$15.79	$0.689	$210.00	$0.00	$0.42	$0.41	$134.23	$1,225.32
On-Site	On-Site Manager	60326026362287	1.0000	Non-Union	UF26 - 0.80	7	$480.00	$50,899.20	$890.74	$3,155.75	$738.038	$1,017.98	$27.562	$10,500.00	$0.00	$20.88	$20.40	$8,652.86	$75,923.41
On-Site	Permit Technician	60326026361476	1.0000	Local 121	LH15	6	$0.00	$20,180.69	$353.16	$1,251.20	$292.620	$403.61	$17.226	$5,250.00	$0.00	$10.44	$10.20	$3,430.72	$31,199.87
			4.0000				**$480.00**	**$76,672.25**	**$1,341.76**	**$4,753.68**	**$1,111.75**	**$1,533.44**	**$47.89**	**$16,695.00**	**$0.00**	**$33.20**	**$32.44**	**$13,034.28**	**$115,255.69**
Parks	CDD Manager	46557057263571	1.0000	Non-Union	UF27	7	$0.00	$6,175.02	$108.06	$382.85	$89.538	$123.50	$3.101	$945.00	$0.00	$1.88	$1.84	$1,049.75	$8,880.54
Parks	Accounting Specialist	46557057261555	1.0000	Local 121	LH14	7	$0.00	$3,553.04	$62.18	$220.29	$51.519	$71.06	$3.101	$945.00	$0.00	$1.88	$1.84	$604.02	$5,513.92
Parks	Maint. Worker II - Parks	46557057263020	1.0000	Local 121	LH13	1	$0.00	$27,007.41	$472.63	$1,674.46	$391.607	$540.15	$31.007	$9,450.00	$0.00	$18.79	$18.36	$4,591.26	$44,195.67
Parks	Seasonal-Parks	46557057263920	0.3400	Non-Union	UH-09	2	$0.00	$7,908.72	$138.40	$490.34	$114.676	$158.17	$11.714	$0.00		$0.00	$0.00	$0.00	$8,822.03
Parks	Overtime	46557057263900						$1,010.00	$17.68	$62.62	$14.645	$20.20	$0.000						$1,125.14
			3.3400				**$0.00**	**$45,654.19**	**$798.95**	**$2,830.56**	**$661.99**	**$913.08**	**$48.92**	**$11,340.00**	**$0.00**	**$22.55**	**$22.03**	**$6,245.03**	**$68,537.30**
Planning	CDD Manager	60326026163571	1.0000	Non-Union	UF27	7	$0.00	$6,861.13	$120.07	$425.39	$99.486	$137.22	$3.445	$1,050.00	$0.00	$2.09	$2.04	$1,166.39	$9,867.27
Planning	Accounting Specialist	60326026161555	1.0000	Local 121	LH14	7	$0.00	$789.56	$13.82	$48.95	$11.449	$15.79	$0.689	$210.00	$0.00	$0.42	$0.41	$134.23	$1,225.32
Planning	GIS Planner	60326026160597	1.0000	Local 121	LH18	7	$0.00	$12,004.80	$210.08	$744.30	$174.070	$240.10	$8.613	$2,625.00	$0.00	$5.22	$5.10	$2,040.82	$18,058.10
Planning	Planning Director	60326026160650	1.0000	Non-Union	UF31 - 0.80	7	$0.00	$0.00	$0.00	$0.00	$0.000	$0.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Planning	Planner III - Interim	60326026160660	1.0000	Non-Union	UH26	6	$0.00	$66,307.47	$1,160.38	$4,111.06	$961.458	$1,326.15	$34.452	$10,500.00	$0.00	$20.88	$20.40	$11,272.27	$95,714.52
Planning	Permit Technician	60326026161476	1.0000	Local 121	LH15	6	$0.00	$41,953.89	$734.19	$2,601.14	$608.331	$839.08	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,132.16	$64,444.53
			6.0000				**$0.00**	**$127,916.85**	**$2,238.54**	**$7,930.84**	**$1,854.79**	**$2,558.34**	**$81.65**	**$24,885.00**	**$0.00**	**$49.49**	**$48.35**	**$21,745.86**	**$189,309.72**
Solid Waste	CDD Manager	52051051163571	1.0000	Non-Union	UF27	7	$0.00	$30,875.09	$540.31	$1,914.26	$447.689	$617.50	$15.503	$4,725.00	$0.00	$9.40	$9.18	$5,248.77	$44,402.70
Solid Waste	Accounting Specialist	52051051161555	1.0000	Local 121	LH14	7	$0.00	$31,582.59	$552.70	$1,958.12	$457.948	$631.65	$27.562	$8,400.00	$0.00	$16.70	$16.32	$5,369.04	$49,012.63
Solid Waste	Maint. Worker II - Parks	52051051163020	1.0000	Local 121	LH13	1	$0.00	$3,000.82	$52.51	$186.05	$43.512	$60.02	$3.445	$1,050.00	$0.00	$2.09	$2.04	$510.14	$4,910.63
Solid Waste	Solid Waste Site Att -	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Parks/SWaste Ops	52051051163152	1.0000	Non-Union	UF25	7	$0.00	$60,030.36	$1,050.53	$3,721.88	$870.440	$1,200.61	$34.452	$10,500.00	$0.00	$20.88	$20.40	$10,205.16	$87,654.71
Solid Waste	Parks/S Waste Foreman	52051051162690	1.0000	Non-Union	UF23	7	$0.00	$54,443.04	$952.75	$3,375.47	$789.424	$1,088.86	$34.452	$10,500.00	$0.00	$20.88	$20.40	$9,255.32	$80,480.60
Solid Waste	Solid Waste & Parks	52051051163170	1.0000	Non-Union	UF30	7	$0.00	$76,574.16	$1,340.05	$4,747.60	$1,110.325	$1,531.48	$34.452	$10,500.00	$0.00	$20.88	$20.40	$13,017.61	$108,896.95
Solid Waste	Solid Waste Site Att-	52051051163160	1.0000	Local 121	LH08	7	$0.00	$9,729.11	$170.26	$603.20	$141.072	$194.58	$11.369	$3,465.00	$0.00	$6.89	$6.73	$1,653.95	$15,982.16
Solid Waste	Solid Waste Site Att-	52051051163160	1.0000	Local 121	LH08	7	$0.00	$19,753.04	$345.68	$1,224.69	$286.419	$395.06	$23.083	$7,035.00	$0.00	$13.99	$13.67	$3,358.02	$32,448.64
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	7	$0.00	$31,251.07	$546.89	$1,937.57	$453.141	$625.02	$34.452	$10,500.00	$0.00	$2.09	$2.04	$5,312.68	$50,664.96
Solid Waste	Solid Waste Site Att - Keno	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Solid Waste Site Att -	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Solide Waste Site Att -	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Recycling Attendant -	52051051163165	1.0000	Local 121	LH13	7	$0.00	$9,588.34	$167.80	$594.48	$139.031	$191.77	$8.613	$2,625.00	$0.00	$5.22	$5.10	$1,630.02	$14,955.36
Solid Waste	Recycling Attendant -	52051051163165	1.0000	Local 121	LH13	7	$0.00	$28,765.02	$503.39	$1,783.43	$417.093	$575.30	$25.839	$7,875.00	$0.00	$15.66	$15.30	$4,890.05	$44,866.08
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	2	$0.00	$36,711.64	$642.45	$2,276.12	$532.319	$734.23	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,240.98	$57,713.48
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	3	$0.00	$25,517.45	$446.56	$1,582.08	$370.003	$510.35	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,337.97	$43,340.14
Solid Waste	Solid Waste Site Att -	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	7	$0.00	$43,506.19	$761.36	$2,697.38	$630.840	$870.12	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,396.05	$66,437.69
Solid Waste	Landfill Operator - Chemult	52051051163192	1.0000	Local 121	LH16	7	$0.00	$43,506.19	$761.36	$2,697.38	$630.840	$870.12	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,396.05	$66,437.69
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	7	$0.00	$43,506.19	$761.36	$2,697.38	$630.840	$870.12	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,396.05	$66,437.69
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	1	$0.00	$35,766.60	$625.92	$2,217.53	$518.616	$715.33	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,080.32	$56,500.05
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	1	$0.00	$35,766.60	$625.92	$2,217.53	$518.616	$715.33	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,080.32	$56,500.05
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	6	$0.00	$29,006.55	$507.61	$1,798.41	$420.595	$580.13	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,931.11	$47,820.15
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	7	$0.00	$23,585.71	$412.75	$1,462.31	$341.993	$471.71	$27.562	$10,500.00	$0.00	$20.88	$20.40	$4,009.57	$40,852.90
Solid Waste	Solid Waste Site Att -	52051051163160	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	$5,011.96	$48,430.80
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	1	$0.00	$24,209.94	$423.67	$1,501.02	$351.044	$484.20	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,115.69	$41,661.30
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	1	$0.00	$24,209.94	$423.67	$1,501.02	$351.044	$484.20	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,115.69	$41,661.30
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	1	$0.00	$23,591.34	$412.85	$1,462.66	$342.074	$471.83	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,010.53	$40,867.01
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	1	$0.00	$23,591.34	$412.85	$1,462.66	$342.074	$471.83	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,010.53	$40,867.01
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	4	$0.00	$26,909.31	$470.91	$1,668.38	$390.185	$538.19	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,574.58	$45,127.28
Solid Waste	Solid Waste Site Att -	52051051163160	1.0000	Local 121	LH08	1	$0.00	$23,591.34	$412.85	$1,462.66	$342.074	$471.83	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,010.53	$40,867.01
Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	7	$0.00	$43,506.19	$761.36	$2,697.38	$630.840	$870.12	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,396.05	$66,437.69
Solid Waste	Assistant Forman - Landfill	52051051163151	1.0000	Non-Union	UH21	7	$0.00	$49,558.68	$867.28	$3,072.64	$718.601	$991.17	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,424.98	$74,209.08
Solid Waste	Landfill Mechanic	52051051163191	1.0000	Local 121	LH16	7	$0.00	$43,506.19	$761.36	$2,697.38	$630.840	$870.12	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,396.05	$66,437.69
Solid Waste	Temporary Help - Landfill	52051051163920	1.0000	Non-Union	UH09	2	$0.00	$11,165.25	$195.39	$692.25	$161.896	$223.31	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,454.63
Solid Waste	Temporary Help -	52051051163920	1.0000	Non-Union	UH09	1	$0.00	$10,689.49	$187.07	$662.75	$154.998	$213.79	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,924.63
Solid Waste	Temporary Help - various	52051051163920	1.0000	Non-Union	UH09	1	$0.00	$10,689.49	$187.07	$662.75	$154.998	$213.79	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,924.63
Solid Waste	Temporary Help - various	52051051163920	1.0000	Non-Union	UH09	1	$0.00	$10,689.49	$187.07	$662.75	$154.998	$213.79	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,924.63
Solid Waste	Temporary Help - various	52051051163920	1.0000	Non-Union	UH09	1	$0.00	$10,689.49	$187.07	$662.75	$154.998	$213.79	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,924.63
Solid Waste	Temporary Help - various	52051051163920	1.0000	Non-Union	UH09	1	$0.00	$10,689.49	$187.07	$662.75	$154.998	$213.79	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,924.63
Solid Waste	Overtime	52051051163900						$65,650.00	$1,148.88	$4,070.30	$951.925	$1,313.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$73,134.10
			41.0000				**$0.00**	**$1,262,295.62**	**$22,090.17**	**$78,262.33**	**$18,303.29**	**$25,245.91**	**$1,172.40**	**$329,175.00**	**$0.00**	**$635.80**	**$621.18**	**$192,445.60**	**$1,930,247.30**
			70.3400				**$3,360.00**	**$2,197,784.62**	**$38,461.23**	**$136,262.65**	**$31,867.88**	**$43,955.69**	**$1,752.57**	**$506,625.00**	**$0.00**	**$988.67**	**$965.94**	**$349,962.54**	**$3,308,626.79**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
520-580-88900	938 K Front End Loader	$ 261,946
520-580-88900	420F Cat Backhoe	$ 137,984
520-580-88900	938 K Front End Loader	$ 261,946
	Total	$ 661,876

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	16,364.00	18,477.00	20,000.00	20,000.00	0.00	0%
32116	Gas - Medical	179.20	456.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	76.16	195.27	200.00	200.00	0.00	0%
33242	Fees - Sign Off	0.00	0.00	0.00	2,700.00	2,700.00	N/A
34045	Fees - Community Development	0.00	0.00	70,000.00	74,000.00	4,000.00	6%
34160	Franchise Fee - Solid Waste	0.00	0.00	7,613.00	7,613.00	0.00	0%
34231	Fees - NSF Check	559.49	30.00	145.00	170.00	25.00	17%
Account Classification Total: LP - Licenses, Fees and Permits		**$17,178.85**	**$19,158.47**	**$98,458.00**	**$105,183.00**	**$6,725.00**	**7%**
IG - Intergovernmental							
33612	Grants - Transportation	0.00	6,399.00	0.00	0.00	0.00	N/A
33994	Title III	17,380.00	2,970.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$17,380.00**	**$9,369.00**	**$0.00**	**$0.00**	**$0.00**	**0.00**
CS - Charges for Service							
32100	Permits - Building	271,806.81	304,476.03	311,500.00	320,000.00	8,500.00	3%
32111	Permits - Electrical	165,849.74	179,419.41	220,185.00	220,200.00	15.00	0%
32112	Permits - Plumbing	80,329.20	68,266.50	90,000.00	90,000.00	0.00	0%
32113	Permits - Mechanical	91,066.82	90,188.12	89,615.00	96,500.00	6,885.00	8%
33240	Fees - Subsurface Insepction	128,677.80	125,646.40	114,000.00	134,000.00	20,000.00	18%
33243	Fees - Pumper Truck	129.00	405.00	135.00	600.00	465.00	344%
33651	Inspections - Minor Label	1,950.00	1,200.00	1,125.00	1,200.00	75.00	7%
33652	Inspections - Contract	18,186.75	23,980.50	18,000.00	39,000.00	21,000.00	117%
34091	Plan Check	228,395.23	231,737.51	310,000.00	300,000.00	(10,000.00)	-3%
34092	Insepections - In Plant	609.00	292.50	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	658.42	0.00	1,000.00	1,000.00	0.00	0%
34094	Hourly Inspection - Third Party	0.00	216.00	1,000.00	1,000.00	0.00	0%
34280	Copies/Maps	657.45	83.75	700.00	700.00	0.00	0%
34281	Copies	657.26	324.69	300.00	350.00	50.00	17%
34900	Land Use Apps	89,328.60	90,411.44	90,000.00	94,000.00	4,000.00	4%
34910	Site Plan Review	42,058.70	43,417.10	42,500.00	42,134.00	(366.00)	-1%
36705	Intradepartmental Service Charges	0.00	266,492.00	156,177.00	0.00	(156,177.00)	-100%
Account Classification Total: CS - Charges for Service		**$1,120,360.78**	**$1,426,556.95**	**$1,447,437.00**	**$1,341,884.00**	**($105,553.00)**	**-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
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	612.00	0.00	300.00	300.00	0.00	0.00
35150	Fines - Violation	698.68	3,916.26	1,000.00	1,000.00	0.00	0.00
	Account Classification Total: FF - Fines and Forfeitures	**$1,310.68**	**$3,916.26**	**$1,300.00**	**$1,300.00**	**$0.00**	**0.00**
IN - Interest							
39150	Investments - Interest On	239.55	166.18	100.00	0.00	(100.00)	-100%
	Account Classification Total: IN - Interest	**$239.55**	**$166.18**	**$100.00**	**$0.00**	**($100.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	39,701.78	22,992.76	17,000.00	17,000.00	0.00	0.00
	Account Classification Total: MI - Miscellaneous	**$39,701.78**	**$22,992.76**	**$17,000.00**	**$17,000.00**	**$0.00**	**0.00**
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	0.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	0.00	8,643.00	8,643.00	0.00	0%
36330	Trans - General Non Dept	319,643.00	34,000.00	116,112.00	86,112.00	(30,000.00)	-26%
36570	Trans - Solid Waste	137,224.00	0.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	69,198.00	0.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	213,459.00	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	255,255.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	45,181.00	11,436.00	(33,745.00)	-75%
39036	Trans - from General Operations	1,000.00	0.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	151,223.00	61,717.00	3,000.00	3,000.00	0.00	0%
39220	Trans - Recycling	10,556.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$941,007.00**	**$350,972.00**	**$172,936.00**	**$109,191.00**	**($63,745.00)**	**-37%**
FB - Fund Balances							
31001	Beginning Fund Balance	96,824.78	47,616.56	39,698.00	56,815.00	17,117.00	43%
	Account Classification Total: FB - Fund Balances	**$96,824.78**	**$47,616.56**	**$39,698.00**	**$56,815.00**	**$17,117.00**	**43%**
	Revenues Total	**$2,234,003.42**	**$1,880,748.18**	**$1,776,929.00**	**$1,631,373.00**	**($145,556.00)**	**-8%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
PS - Personnel Services							
60334	Community Develoment Director	71,842.64	17,240.14	0.00	0.00	0.00	N/A
60597	GIS Planner	9,940.75	11,828.44	11,886.00	12,005.00	119.00	1%
60630	Associate Planner	11,827.18	0.00	0.00	0.00	0.00	N/A
60650	Planning Director	73,365.80	69,020.10	0.00	0.00	0.00	N/A
60660	Senior Planner	52,399.62	46,059.21	62,786.00	66,307.00	3,521.00	6%
60823	Building Inspector III	291,268.00	304,854.88	318,211.00	316,543.00	(1,668.00)	-1%
60860	Building Official	68,851.71	17,961.32	67,784.00	71,548.00	3,764.00	6%
60904	Com Plans Examiner/Fire Life	0.00	55.08	0.00	0.00	0.00	N/A
60906	Resident/Multi Family Plans	52,950.79	53,415.31	60,615.00	61,221.00	606.00	1%
60910	Code Enforcement	66,302.70	32,326.34	33,421.00	35,103.00	1,682.00	5%
60911	Senior Combination Inspector	5,645.25	451.62	0.00	0.00	0.00	N/A
60954	Sr Plans Examiner	62,848.80	65,723.35	72,240.00	72,962.00	722.00	1%
61476	Permit Technician	129,738.70	122,993.21	158,123.00	164,463.00	6,340.00	4%
61495	Office Technician	15,361.48	15,899.28	0.00	0.00	0.00	N/A
61555	Accounting Specialist	37,357.71	6,054.54	7,817.00	4,344.00	(3,473.00)	-44%
62287	On Site Manager	49,936.24	49,733.12	49,920.00	50,419.00	499.00	1%
63571	C D D Manager	60,664.00	65,076.00	66,732.00	31,561.00	(35,171.00)	-53%
63930	FICA	76,532.71	63,204.83	69,874.00	68,072.00	(1,802.00)	-3%
63940	Workmans Compensation Tax	477.77	395.59	553.00	532.00	(21.00)	-4%
63941	Workmans Compensation	9,470.50	22,245.35	21,008.00	17,796.00	(3,212.00)	-15%
63950	Medical Insurance	150,543.82	143,365.45	152,985.00	166,110.00	13,125.00	9%
63951	Life Insurance	497.01	360.63	349.00	330.00	(19.00)	-5%
63952	Short Term Disability	421.60	351.33	340.00	322.00	(18.00)	-5%
63960	Retirement - General	105,232.97	95,469.53	146,140.00	151,272.00	5,132.00	4%
63980	Unemployment Compensation	24,910.47	20,329.55	21,008.00	15,573.00	(5,435.00)	-26%
63990	Cell Phone Allowance	5,640.00	3,750.00	3,840.00	3,360.00	(480.00)	-13%
Account Classification Total: PS - Personnel Services		**$1,434,028.22**	**$1,228,164.20**	**$1,325,632.00**	**$1,309,843.00**	**($15,789.00)**	**-1%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,433.80	895.86	2,350.00	1,850.00	(500.00)	-21%
44040	Staff Travel & Training	3,936.11	1,450.89	6,300.00	6,100.00	(200.00)	-3%
44080	Office Machine Repairs	972.68	424.34	1,100.00	100.00	(1,000.00)	-91%
44100	Supplies - Office	6,402.81	5,108.39	6,950.00	5,717.00	(1,233.00)	-18%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44110	Supplies - Other	1,013.49	761.62	1,350.00	832.00	(518.00)	-38%
44135	Tools	0.00	0.00	150.00	150.00	0.00	0%
44200	Dues / Fees	3,587.50	4,115.00	4,110.00	3,610.00	(500.00)	-12%
44201	Fees / Rebate	15,240.00	13,860.00	0.00	0.00	0.00	N/A
44203	Credit Card Fees	15,111.40	14,365.26	0.00	14,200.00	14,200.00	N/A
44250	Vehicle Fuel	29,056.40	25,548.22	30,300.00	29,750.00	(550.00)	-2%
44260	Vehicle Maintenance & Repair	18,132.82	6,197.39	13,200.00	11,876.00	(1,324.00)	-10%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	379.00	379.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44640	Telephone	8,298.11	9,399.44	9,100.00	8,258.00	(842.00)	-9%
44700	Postage	2,765.72	2,687.85	2,950.00	2,890.00	(60.00)	-2%
44710	Publications / Periodicals	150.93	0.00	50.00	0.00	(50.00)	-100%
44720	Legal Notice Publish	2,131.39	1,252.90	2,000.00	2,000.00	0.00	0%
44730	Printing	148.00	0.00	400.00	300.00	(100.00)	-25%
45015	Intradepartmental Administration Charges	0.00	123,176.00	94,419.00	0.00	(94,419.00)	-100%
45020	Contract Services	2,700.00	4,565.82	43,645.00	3,600.00	(40,045.00)	-92%
45111	Software Support	16,902.00	16,902.00	28,200.00	28,200.00	0.00	0%
45670	Planning Commission Fees	152.41	6.84	100.00	100.00	0.00	0%
45800	Refunds	0.00	2,604.82	2,000.00	2,000.00	0.00	0%
45880	Computer Software	1,098.00	1,098.00	1,800.00	1,800.00	0.00	0%
46140	Books	350.25	0.00	2,050.00	2,000.00	(50.00)	-2%
99755	Risk Management	0.00	6,118.00	7,004.00	6,558.00	(446.00)	-6%
99760	Insurance/Liability	16,000.00	9,965.00	13,114.00	12,281.00	(833.00)	-6%
99765	Insurance/Workmans Compensation	10,513.82	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	207,653.00	207,653.00	95,164.00	99,832.00	4,668.00	5%
99780	Facility Services	50,279.00	51,992.00	51,438.00	53,816.00	2,378.00	5%
99781	Steering Committee Hardware Charge	14,700.00	16,650.00	12,075.00	7,657.00	(4,418.00)	-37%
99782	Steering Committee User Charge	6,090.00	5,670.00	11,285.00	6,981.00	(4,304.00)	-38%
Account Classification Total: MS - Material and Services		**$434,819.64**	**$532,468.64**	**$442,654.00**	**$312,887.00**	**($129,767.00)**	**-29%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99027	Trans - CDD	97,346.00	0.00	8,643.00	8,643.00	0.00	0.00
99028	Trans - Violations	1,000.00	0.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	213,459.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	3,234.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$317,539.00**	**$0.00**	**$8,643.00**	**$8,643.00**	**$0.00**	**0.00**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	47,616.56	120,115.34	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$47,616.56**	**$120,115.34**	**$0.00**	**$0.00**	**$0.00**	**0.00**
	Expenditures Total	**$2,234,003.42**	**$1,880,748.18**	**$1,776,929.00**	**$1,631,373.00**	**($145,556.00)**	**-8%**
Fund Revenue	**Total: 603 - Community Development**	**$2,234,003.42**	**$1,880,748.18**	**$1,776,929.00**	**$1,631,373.00**	**($145,556.00)**	**-8%**
Fund Expenditure	**Total: 603 - Community Development**	**$2,234,003.42**	**$1,880,748.18**	**$1,776,929.00**	**$1,631,373.00**	**($145,556.00)**	**-8%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-8%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
LP - Licenses, Fees and Permits							
34045	Fees - Community Development	0.00	0.00	35,000.00	37,000.00	2,000.00	6%
34231	Fees - NSF Check	0.00	0.00	40.00	60.00	20.00	50%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$35,040.00**	**$37,060.00**	**$2,020.00**	**6%**
IG - Intergovernmental							
33612	Grants - Transportation	0.00	6,399.00	0.00	0.00	0.00	N/A
33994	Title III	17,380.00	2,970.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$17,380.00**	**$9,369.00**	**$0.00**	**$0.00**	**$0.00**	**0.00**
CS - Charges for Service							
34280	Copies/Maps	657.45	83.75	700.00	700.00	0.00	0%
34900	Land Use Apps	89,328.60	90,411.44	90,000.00	94,000.00	4,000.00	4%
34910	Site Plan Review	42,058.70	43,417.10	42,500.00	42,134.00	(366.00)	-1%
Account Classification Total: CS - Charges for Service		**$132,044.75**	**$133,912.29**	**$133,200.00**	**$136,834.00**	**$3,634.00**	**3%**
MI - Miscellaneous							
36100	Miscellaneous	6,101.00	1,355.78	2,000.00	2,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		**$6,101.00**	**$1,355.78**	**$2,000.00**	**$2,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	218,602.93	34,000.00	86,112.00	86,112.00	0.00	0%
39030	Trans - Solid Waste	0.00	158,047.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	25,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$243,602.93**	**$192,047.00**	**$86,112.00**	**$86,112.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,857.23	3,011.61	3,307.00	50.00	(3,257.00)	-98%
Account Classification Total: FB - Fund Balances		**$1,857.23**	**$3,011.61**	**$3,307.00**	**$50.00**	**($3,257.00)**	**-98%**
Sub Department Total: 261 - Planning		**$400,985.91**	**$339,695.68**	**$259,659.00**	**$262,056.00**	**$2,397.00**	**1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
PS - Personnel Services							
60597	GIS Planner	9,940.75	11,828.44	11,886.00	12,005.00	119.00	1%
60630	Associate Planner	11,827.18	0.00	0.00	0.00	0.00	N/A
60650	Planning Director	73,365.80	69,020.10	0.00	0.00	0.00	N/A
60660	Senior Planner	52,399.62	46,059.21	62,786.00	66,307.00	3,521.00	6%
61476	Permit Technician	35,303.94	38,242.76	39,934.00	41,954.00	2,020.00	5%
61555	Accounting Specialist	0.00	0.00	0.00	790.00	790.00	N/A
63571	C D D Manager	0.00	0.00	0.00	6,861.00	6,861.00	N/A
63930	FICA	13,077.53	12,248.85	8,768.00	9,786.00	1,018.00	12%
63940	Workmans Compensation Tax	86.33	75.31	78.00	82.00	4.00	5%
63941	Workmans Compensation	1,691.22	4,184.08	2,636.00	2,558.00	(78.00)	-3%
63950	Medical Insurance	24,169.69	24,065.72	20,925.00	24,885.00	3,960.00	19%
63951	Life Insurance	80.04	72.01	52.00	49.00	(3.00)	-6%
63952	Short Term Disability	76.50	70.15	51.00	48.00	(3.00)	-6%
63960	Retirement - General	18,314.99	17,635.77	18,337.00	21,746.00	3,409.00	19%
63980	Unemployment Compensation	4,235.08	3,809.49	2,636.00	2,239.00	(397.00)	-15%
63990	Cell Phone Allowance	480.00	480.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$245,048.67**	**$227,791.89**	**$168,089.00**	**$189,310.00**	**$21,221.00**	**13%**
MS - Material and Services							
44010	Mgmt Travel & Training	17.50	409.18	450.00	450.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	100.00	100.00	0.00	0%
44080	Office Machine Repairs	264.49	0.00	100.00	100.00	0.00	0%
44100	Supplies - Office	2,245.39	2,071.72	2,500.00	2,367.00	(133.00)	-5%
44110	Supplies - Other	0.00	0.00	100.00	236.00	136.00	136%
44200	Dues / Fees	725.00	675.00	400.00	400.00	0.00	0%
44203	Credit Card Fees	6,924.57	6,577.41	0.00	6,500.00	6,500.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	82.00	82.00	N/A
44640	Telephone	890.40	1,529.67	1,000.00	1,241.00	241.00	24%
44700	Postage	1,655.42	1,770.58	1,800.00	1,800.00	0.00	0%
44720	Legal Notice Publish	2,131.39	948.61	2,000.00	2,000.00	0.00	0%
44730	Printing	10.00	0.00	50.00	50.00	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
45015	Intradepartmental Administration Charges	0.00	34,544.00	30,782.00	0.00	(30,782.00)	-100%
45111	Software Support	6,403.74	6,403.74	10,800.00	10,800.00	0.00	0%
45670	Planning Commission Fees	152.41	6.84	100.00	100.00	0.00	0%
45800	Refunds	0.00	1,056.00	1,000.00	1,000.00	0.00	0%
99755	Risk Management	0.00	551.00	630.00	688.00	58.00	9%
99760	Insurance/Liability	1,440.00	897.00	1,180.00	1,288.00	108.00	9%
99765	Insurance/Workmans Compensation	868.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	43,140.00	43,140.00	22,112.00	21,545.00	(567.00)	-3%
99780	Facility Services	16,089.00	17,289.00	16,466.00	19,506.00	3,040.00	18%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	1,496.00	1,496.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	997.00	997.00	N/A
Account Classification Total: MS - Material and Services		**$82,957.63**	**$117,869.75**	**$91,570.00**	**$72,746.00**	**($18,824.00)**	**-21%**
IF - Interfund Transfers							
99027	Trans - CDD	69,198.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$69,968.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,011.61	(5,965.96)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$3,011.61**	**($5,965.96)**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 261 - Planning	**$400,985.91**	**$339,695.68**	**$259,659.00**	**$262,056.00**	**$2,397.00**	**1%**
Fund Revenue	**Total: 603 - Community Development**	**$400,985.91**	**$339,695.68**	**$259,659.00**	**$262,056.00**	**$2,397.00**	**1%**
Fund Expenditure	**Total: 603 - Community Development**	**$400,985.91**	**$339,695.68**	**$259,659.00**	**$262,056.00**	**$2,397.00**	**1%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**1%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 262 - Building							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	16,364.00	18,477.00	20,000.00	20,000.00	0.00	0%
32116	Gas - Medical	179.20	456.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	76.16	195.27	200.00	200.00	0.00	0%
34231	Fees - NSF Check	559.49	30.00	80.00	80.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$17,178.85**	**$19,158.47**	**$20,780.00**	**$20,780.00**	**$0.00**	**0%**
CS - Charges for Service							
32100	Permits - Building	271,806.81	304,476.03	311,500.00	320,000.00	8,500.00	3%
32111	Permits - Electrical	165,849.74	179,419.41	220,185.00	220,200.00	15.00	0%
32112	Permits - Plumbing	80,329.20	68,266.50	90,000.00	90,000.00	0.00	0%
32113	Permits - Mechanical	91,066.82	90,188.12	89,615.00	96,500.00	6,885.00	8%
33651	Inspections - Minor Label	1,950.00	1,200.00	1,125.00	1,200.00	75.00	7%
33652	Inspections - Contract	18,186.75	23,980.50	18,000.00	39,000.00	21,000.00	117%
34091	Plan Check	228,395.23	231,737.51	310,000.00	300,000.00	(10,000.00)	-3%
34092	Insepections - In Plant	609.00	292.50	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	658.42	0.00	1,000.00	1,000.00	0.00	0%
34094	Hourly Inspection - Third Party	0.00	216.00	1,000.00	1,000.00	0.00	0%
34281	Copies	554.00	149.83	200.00	200.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$859,405.97**	**$899,926.40**	**$1,043,825.00**	**$1,070,300.00**	**$26,475.00**	**3%**
MI - Miscellaneous							
36100	Miscellaneous	21,758.87	15,013.95	15,000.00	15,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		**$21,758.87**	**$15,013.95**	**$15,000.00**	**$15,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39039	Trans - Vehicle Reserve	89,463.00	28,058.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$89,463.00**	**$28,058.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	41,491.19	8,740.91	7,000.00	32,649.00	25,649.00	366%
Account Classification Total: FB - Fund Balances		**$41,491.19**	**$8,740.91**	**$7,000.00**	**$32,649.00**	**$25,649.00**	**366%**

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: 262 - Building	**$1,029,297.88**	**$970,897.73**	**$1,086,605.00**	**$1,138,729.00**	**$52,124.00**	**5%**
Expenditures							
Department: 260 - Community Development							
Sub Department: 262 - Building							
PS - Personnel Services							
60823	Building Inspector III	291,268.00	304,854.88	318,211.00	316,543.00	(1,668.00)	-1%
60860	Building Official	68,851.71	17,961.32	67,784.00	71,548.00	3,764.00	6%
60906	Resident/Multi Family Plans	52,950.79	53,415.31	60,615.00	61,221.00	606.00	1%
60910	Code Enforcement	7,191.98	6,465.23	4,178.00	4,388.00	210.00	5%
60911	Senior Combination Inspector	5,645.25	451.62	0.00	0.00	0.00	N/A
60954	Sr Plans Examiner	62,848.80	65,723.35	72,240.00	72,962.00	722.00	1%
61475	Permits Clerk	0.00	0.00	0.00	0.00	0.00	N/A
61476	Permit Technician	0.00	63,858.48	98,983.00	102,328.00	3,345.00	3%
61495	Office Technician	15,361.48	15,899.28	0.00	0.00	0.00	N/A
61555	Accounting Specialist	0.00	0.00	0.00	1,974.00	1,974.00	N/A
63571	C D D Manager	0.00	0.00	0.00	17,153.00	17,153.00	N/A
63930	FICA	35,141.04	35,971.88	46,342.00	49,772.00	3,430.00	7%
63940	Workmans Compensation Tax	187.96	222.89	348.00	376.00	28.00	8%
63941	Workmans Compensation	4,985.57	13,188.03	13,933.00	13,012.00	(921.00)	-7%
63950	Medical Insurance	68,449.17	84,183.25	94,860.00	115,500.00	20,640.00	22%
63951	Life Insurance	192.41	197.73	213.00	230.00	17.00	8%
63952	Short Term Disability	185.98	197.88	208.00	224.00	16.00	8%
63960	Retirement - General	50,906.35	56,362.16	96,925.00	110,604.00	13,679.00	14%
63980	Unemployment Compensation	12,327.82	11,879.42	13,933.00	11,386.00	(2,547.00)	-18%
63990	Cell Phone Allowance	3,396.00	2,256.00	2,976.00	2,496.00	(480.00)	-16%
	Account Classification Total: PS - Personnel Services	**$679,890.31**	**$733,143.79**	**$891,749.00**	**$951,717.00**	**$59,968.00**	**7%**
MS - Material and Services							
44010	Mgmt Travel & Training	948.30	0.00	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	3,777.11	1,450.89	6,000.00	6,000.00	0.00	0%
44100	Supplies - Office	2,384.04	1,579.61	2,500.00	2,500.00	0.00	0%
44110	Supplies - Other	91.89	25.97	100.00	375.00	275.00	275%
44135	Tools	0.00	0.00	50.00	50.00	0.00	0%
44200	Dues / Fees	2,712.50	3,130.00	3,000.00	3,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44203	Credit Card Fees	7,448.06	7,073.57	0.00	7,000.00	7,000.00	N/A
44250	Vehicle Fuel	24,526.57	21,918.38	25,000.00	25,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	16,336.18	4,916.75	10,200.00	9,976.00	(224.00)	-2%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	224.00	224.00	N/A
44640	Telephone	6,076.15	5,830.58	6,000.00	6,000.00	0.00	0%
44700	Postage	558.36	557.11	500.00	570.00	70.00	14%
44730	Printing	138.00	0.00	200.00	200.00	0.00	0%
45015	Intradepartmental Administration Charges	0.00	52,393.00	42,632.00	0.00	(42,632.00)	-100%
45020	Contract Services	2,700.00	4,500.00	3,600.00	3,600.00	0.00	0%
45111	Software Support	8,851.76	8,851.76	14,700.00	14,700.00	0.00	0%
45800	Refunds	0.00	645.62	1,000.00	1,000.00	0.00	0%
46140	Books	350.25	0.00	2,000.00	2,000.00	0.00	0%
99755	Risk Management	0.00	3,791.00	4,340.00	4,439.00	99.00	2%
99760	Insurance/Liability	9,920.00	6,176.00	8,128.00	8,312.00	184.00	2%
99765	Insurance/Workmans Compensation	7,337.49	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	41,262.00	41,262.00	47,563.00	59,137.00	11,574.00	24%
99780	Facility Services	15,975.00	16,214.00	16,343.00	22,447.00	6,104.00	37%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	4,620.00	4,620.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	4,862.00	4,862.00	N/A
Account Classification Total: MS - Material and Services		**$151,393.66**	**$180,316.24**	**$194,856.00**	**$187,012.00**	**($7,844.00)**	**-4%**
IF - Interfund Transfers							
99040	Trans - General Fund	187,656.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,617.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$189,273.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	8,740.91	57,437.70	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$8,740.91**	**$57,437.70**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 262 - Building		**$1,029,297.88**	**$970,897.73**	**$1,086,605.00**	**$1,138,729.00**	**$52,124.00**	**5%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 603 - Community Development	$1,029,297.88	$970,897.73	$1,086,605.00	$1,138,729.00	$52,124.00	5%
Fund Expenditure	Total: 603 - Community Development	$1,029,297.88	$970,897.73	$1,086,605.00	$1,138,729.00	$52,124.00	5%
Fund Net	Total: 603 - Community Development	$0.00	$0.00	$0.00	$0.00	$0.00	5%

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: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
LP - Licenses, Fees and Permits							
33242	Fees - Sign Off	0.00	0.00	0.00	2,700.00	2,700.00	N/A
34231	Fees - NSF Check	0.00	0.00	25.00	30.00	5.00	20%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$25.00**	**$2,730.00**	**$2,705.00**	**10820%**
CS - Charges for Service							
33240	Fees - Subsurface Insepction	128,677.80	125,646.40	114,000.00	134,000.00	20,000.00	18%
33243	Fees - Pumper Truck	129.00	405.00	135.00	600.00	465.00	344%
34281	Copies	103.26	158.86	100.00	150.00	50.00	50%
Account Classification Total: CS - Charges for Service		**$128,910.06**	**$126,210.26**	**$114,235.00**	**$134,750.00**	**$20,515.00**	**18%**
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	612.00	0.00	300.00	300.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		**$612.00**	**$0.00**	**$300.00**	**$300.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	12,883.78	0.00	30,000.00	0.00	(30,000.00)	-100%
39030	Trans - Solid Waste	0.00	11,657.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	36,760.00	33,659.00	3,000.00	3,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		**$49,643.78**	**$45,316.00**	**$33,000.00**	**$3,000.00**	**($30,000.00)**	**-91%**
FB - Fund Balances							
31001	Beginning Fund Balance	7,520.50	16,384.69	9,448.00	9,273.00	(175.00)	-2%
Account Classification Total: FB - Fund Balances		**$7,520.50**	**$16,384.69**	**$9,448.00**	**$9,273.00**	**($175.00)**	**-2%**
Sub Department Total: 263 - Onsite		**$186,686.34**	**$188,600.95**	**$157,008.00**	**$150,053.00**	**($6,955.00)**	**-4%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
PS - Personnel Services							
61476	Permit Technician	20,156.45	20,891.97	19,206.00	20,181.00	975.00	5%
61555	Accounting Specialist	0.00	0.00	0.00	790.00	790.00	N/A
62287	On Site Manager	49,936.24	49,733.12	49,920.00	50,419.00	499.00	1%
63571	C D D Manager	0.00	0.00	0.00	4,803.00	4,803.00	N/A
63930	FICA	6,223.70	6,458.14	6,794.00	5,865.00	(929.00)	-14%
63940	Workmans Compensation Tax	44.24	47.66	62.00	48.00	(14.00)	-23%
63941	Workmans Compensation	771.99	2,164.54	2,043.00	1,533.00	(510.00)	-25%
63950	Medical Insurance	14,953.60	17,500.00	18,600.00	16,695.00	(1,905.00)	-10%
63951	Life Insurance	38.84	41.86	42.00	33.00	(9.00)	-21%
63952	Short Term Disability	40.80	40.80	41.00	32.00	(9.00)	-22%
63960	Retirement - General	8,591.77	9,570.51	14,210.00	13,034.00	(1,176.00)	-8%
63980	Unemployment Compensation	2,043.49	2,001.08	2,043.00	1,342.00	(701.00)	-34%
63990	Cell Phone Allowance	480.00	480.00	480.00	480.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$103,281.12**	**$108,929.68**	**$113,441.00**	**$115,255.00**	**$1,814.00**	**2%**
MS - Material and Services							
44010	Mgmt Travel & Training	318.00	486.68	400.00	400.00	0.00	0%
44100	Supplies - Office	656.08	521.87	650.00	650.00	0.00	0%
44110	Supplies - Other	0.00	0.00	50.00	128.00	78.00	156%
44135	Tools	0.00	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	150.00	210.00	210.00	210.00	0.00	0%
44201	Fees / Rebate	15,240.00	13,860.00	0.00	0.00	0.00	N/A
44203	Credit Card Fees	738.77	714.28	0.00	700.00	700.00	N/A
44250	Vehicle Fuel	2,358.87	2,169.15	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	406.02	1,180.64	2,000.00	1,300.00	(700.00)	-35%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	47.00	47.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44640	Telephone	72.31	784.26	850.00	708.00	(142.00)	-17%
44700	Postage	341.97	278.04	400.00	400.00	0.00	0%
44730	Printing	0.00	0.00	50.00	50.00	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
45015	Intradepartmental Administration Charges	0.00	19,366.00	11,462.00	0.00	(11,462.00)	-100%
45020	Contract Services	0.00	65.82	0.00	0.00	0.00	N/A
45111	Software Support	1,646.50	1,646.50	2,700.00	2,700.00	0.00	0%
45800	Refunds	0.00	903.20	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	858.00	982.00	1,000.00	18.00	2%
99760	Insurance/Liability	2,240.00	1,397.00	1,838.00	1,873.00	35.00	2%
99765	Insurance/Workmans Compensation	1,424.01	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	7,282.00	7,282.00	11,195.00	12,389.00	1,194.00	11%
99780	Facility Services	7,458.00	7,569.00	7,630.00	7,348.00	(282.00)	-4%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	997.00	997.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	748.00	748.00	N/A
Account Classification Total: MS - Material and Services		**$40,332.53**	**$59,292.44**	**$43,567.00**	**$34,798.00**	**($8,769.00)**	**-20%**
IF - Interfund Transfers							
99040	Trans - General Fund	25,803.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	385.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$26,688.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	16,384.69	20,378.83	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$16,384.69**	**$20,378.83**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 263 - Onsite	**$186,686.34**	**$188,600.95**	**$157,008.00**	**$150,053.00**	**($6,955.00)**	**-4%**
Fund Revenue	**Total: 603 - Community Development**	**$186,686.34**	**$188,600.95**	**$157,008.00**	**$150,053.00**	**($6,955.00)**	**-4%**
Fund Expenditure	**Total: 603 - Community Development**	**$186,686.34**	**$188,600.95**	**$157,008.00**	**$150,053.00**	**($6,955.00)**	**-4%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-4%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
TI - Interfund Transfers							
39036	Trans - from General Operations	1,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$1,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	7,643.11	8,643.11	8,643.00	8,643.00	0.00	0%
Account Classification Total: FB - Fund Balances		**$7,643.11**	**$8,643.11**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
Sub Department Total: 264 - Violations		**$8,643.11**	**$8,643.11**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
Expenditures							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	8,643.00	8,643.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	8,643.11	8,643.11	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$8,643.11**	**$8,643.11**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 264 - Violations		**$8,643.11**	**$8,643.11**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
Fund Revenue	**Total: 603 - Community Development**	**$8,643.11**	**$8,643.11**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 603 - Community Development**	**$8,643.11**	**$8,643.11**	**$8,643.00**	**$8,643.00**	**$0.00**	**0%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
LP - Licenses, Fees and Permits							
34045	Fees - Community Development	0.00	0.00	35,000.00	37,000.00	2,000.00	6%
34160	Franchise Fee - Solid Waste	0.00	0.00	7,613.00	7,613.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$42,613.00**	**$44,613.00**	**$2,000.00**	**5%**
CS - Charges for Service							
34281	Copies	0.00	16.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$0.00**	**$16.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FF - Fines and Forfeitures							
35150	Fines - Violation	698.68	3,916.26	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		**$698.68**	**$3,916.26**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36241	Trans - Code Enforcement	0.00	0.00	8,643.00	8,643.00	0.00	0%
36330	Trans - General Non Dept	88,156.29	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	85,551.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	11,436.00	11,436.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		**$88,156.29**	**$85,551.00**	**$20,079.00**	**$20,079.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	37,370.98	7,863.00	5,000.00	6,200.00	1,200.00	24%
Account Classification Total: FB - Fund Balances		**$37,370.98**	**$7,863.00**	**$5,000.00**	**$6,200.00**	**$1,200.00**	**24%**
Sub Department Total: 265 - Enforcement		**$126,225.95**	**$97,381.26**	**$68,692.00**	**$71,892.00**	**$3,200.00**	**5%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
PS - Personnel Services							
60910	Code Enforcement	59,110.72	25,861.11	29,243.00	30,715.00	1,472.00	5%
61555	Accounting Specialist	0.00	0.00	0.00	790.00	790.00	N/A
63571	C D D Manager	0.00	0.00	0.00	2,744.00	2,744.00	N/A
63930	FICA	4,541.73	2,007.86	2,267.00	2,649.00	382.00	17%
63940	Workmans Compensation Tax	33.66	15.91	24.00	26.00	2.00	8%
63941	Workmans Compensation	319.46	646.66	681.00	693.00	12.00	2%
63950	Medical Insurance	6,022.88	6,966.75	7,440.00	9,030.00	1,590.00	21%
63951	Life Insurance	17.04	16.73	17.00	18.00	1.00	6%
63952	Short Term Disability	16.32	16.32	16.00	18.00	2.00	13%
63960	Retirement - General	2,915.27	2,886.90	4,740.00	5,888.00	1,148.00	24%
63980	Unemployment Compensation	666.95	603.66	681.00	606.00	(75.00)	-11%
63990	Cell Phone Allowance	384.00	384.00	384.00	384.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$74,028.03**	**$39,405.90**	**$45,493.00**	**$53,561.00**	**$8,068.00**	**18%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	200.00	0.00	(200.00)	-100%
44100	Supplies - Office	373.20	229.49	500.00	200.00	(300.00)	-60%
44110	Supplies - Other	0.00	0.00	100.00	93.00	(7.00)	-7%
44250	Vehicle Fuel	2,170.96	1,460.69	2,300.00	1,750.00	(550.00)	-24%
44260	Vehicle Maintenance & Repair	766.62	100.00	1,000.00	600.00	(400.00)	-40%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	26.00	26.00	N/A
44640	Telephone	0.00	221.02	250.00	309.00	59.00	24%
44700	Postage	180.14	79.77	200.00	120.00	(80.00)	-40%
44730	Printing	0.00	0.00	100.00	0.00	(100.00)	-100%
45015	Intradepartmental Administration Charges	0.00	16,873.00	9,543.00	0.00	(9,543.00)	-100%
45880	Computer Software	1,098.00	1,098.00	1,800.00	1,800.00	0.00	0%
99755	Risk Management	0.00	367.00	420.00	431.00	11.00	3%
99760	Insurance/Liability	960.00	598.00	787.00	808.00	21.00	3%
99765	Insurance/Workmans Compensation	93.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	6,446.00	6,446.00	5,038.00	6,761.00	1,723.00	34%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99780	Facility Services	945.00	961.00	961.00	4,515.00	3,554.00	370%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	544.00	544.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	374.00	374.00	N/A
Account Classification Total: MS - Material and Services		**$13,032.92**	**$28,433.97**	**$23,199.00**	**$18,331.00**	**($4,868.00)**	**-21%**
IF - Interfund Transfers							
99027	Trans - CDD	28,148.00	0.00	0.00	0.00	0.00	N/A
99028	Trans - Violations	1,000.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	154.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$31,302.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	7,863.00	29,541.39	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$7,863.00**	**$29,541.39**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 265 - Enforcement		**$126,225.95**	**$97,381.26**	**$68,692.00**	**$71,892.00**	**$3,200.00**	**5%**
Fund Revenue	**Total: 603 - Community Development**	**$126,225.95**	**$97,381.26**	**$68,692.00**	**$71,892.00**	**$3,200.00**	**5%**
Fund Expenditure	**Total: 603 - Community Development**	**$126,225.95**	**$97,381.26**	**$68,692.00**	**$71,892.00**	**$3,200.00**	**5%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**5%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Revenues							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
CS - Charges for Service							
36705	Intradepartmental Service Charges	0.00	266,492.00	156,177.00	0.00	(156,177.00)	-100%
Account Classification Total: CS - Charges for Service		**$0.00**	**$266,492.00**	**$156,177.00**	**$0.00**	**($156,177.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	239.55	166.18	100.00	0.00	(100.00)	-100%
Account Classification Total: IN - Interest		**$239.55**	**$166.18**	**$100.00**	**$0.00**	**($100.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	11,841.91	5,898.03	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$11,841.91**	**$5,898.03**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	0.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	0.00	0.00	0.00	0.00	N/A
36570	Trans - Solid Waste	137,224.00	0.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	69,198.00	0.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	213,459.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	33,745.00	0.00	(33,745.00)	-100%
39220	Trans - Recycling	10,556.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$469,141.00**	**$0.00**	**$33,745.00**	**$0.00**	**($33,745.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	941.77	2,973.24	6,300.00	0.00	(6,300.00)	-100%
Account Classification Total: FB - Fund Balances		**$941.77**	**$2,973.24**	**$6,300.00**	**$0.00**	**($6,300.00)**	**-100%**
Sub Department Total: 266 - CDD Center		**$482,164.23**	**$275,529.45**	**$196,322.00**	**$0.00**	**($196,322.00)**	**-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
Expenditures							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
PS - Personnel Services							
60334	Community Develoment Director	71,842.64	17,240.14	0.00	0.00	0.00	N/A
61476	Permit Technician	74,278.31	0.00	0.00	0.00	0.00	N/A
61555	Accounting Specialist	37,357.71	6,054.54	7,817.00	0.00	(7,817.00)	-100%
63571	C D D Manager	60,664.00	65,076.00	66,732.00	0.00	(66,732.00)	-100%
63930	FICA	17,548.71	6,518.10	5,703.00	0.00	(5,703.00)	-100%
63940	Workmans Compensation Tax	125.58	33.82	41.00	0.00	(41.00)	-100%
63941	Workmans Compensation	1,702.26	2,062.04	1,715.00	0.00	(1,715.00)	-100%
63950	Medical Insurance	36,948.48	10,649.73	11,160.00	0.00	(11,160.00)	-100%
63951	Life Insurance	168.68	32.30	25.00	0.00	(25.00)	-100%
63952	Short Term Disability	102.00	26.18	24.00	0.00	(24.00)	-100%
63960	Retirement - General	24,504.59	9,014.19	11,928.00	0.00	(11,928.00)	-100%
63980	Unemployment Compensation	5,637.13	2,035.90	1,715.00	0.00	(1,715.00)	-100%
63990	Cell Phone Allowance	900.00	150.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$331,780.09**	**$118,892.94**	**$106,860.00**	**$0.00**	**($106,860.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	150.00	0.00	500.00	0.00	(500.00)	-100%
44040	Staff Travel & Training	159.00	0.00	0.00	0.00	0.00	N/A
44080	Office Machine Repairs	708.19	424.34	1,000.00	0.00	(1,000.00)	-100%
44100	Supplies - Office	744.10	705.70	800.00	0.00	(800.00)	-100%
44110	Supplies - Other	921.60	735.65	1,000.00	0.00	(1,000.00)	-100%
44200	Dues / Fees	0.00	100.00	500.00	0.00	(500.00)	-100%
44260	Vehicle Maintenance & Repair	624.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	1,259.25	1,033.91	1,000.00	0.00	(1,000.00)	-100%
44700	Postage	29.83	2.35	50.00	0.00	(50.00)	-100%
44710	Publications / Periodicals	150.93	0.00	50.00	0.00	(50.00)	-100%
44720	Legal Notice Publish	0.00	304.29	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	0.00	40,045.00	0.00	(40,045.00)	-100%
46140	Books	0.00	0.00	50.00	0.00	(50.00)	-100%
99755	Risk Management	0.00	551.00	632.00	0.00	(632.00)	-100%
99760	Insurance/Liability	1,440.00	897.00	1,181.00	0.00	(1,181.00)	-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
99765	Insurance/Workmans Compensation	791.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	109,523.00	109,523.00	9,256.00	0.00	(9,256.00)	-100%
99780	Facility Services	9,812.00	9,959.00	10,038.00	0.00	(10,038.00)	-100%
99781	Steering Committee Hardware Charge	14,700.00	16,650.00	12,075.00	0.00	(12,075.00)	-100%
99782	Steering Committee User Charge	6,090.00	5,670.00	11,285.00	0.00	(11,285.00)	-100%
Account Classification Total: MS - Material and Services		**$147,102.90**	**$146,556.24**	**$89,462.00**	**$0.00**	**($89,462.00)**	**-100%**
IF - Interfund Transfers							
99783	Trans - Phones	308.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$308.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,973.24	10,080.27	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$2,973.24**	**$10,080.27**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 266 - CDD Center		**$482,164.23**	**$275,529.45**	**$196,322.00**	**$0.00**	**($196,322.00)**	**-100%**
Fund Revenue	**Total: 603 - Community Development**	**$482,164.23**	**$275,529.45**	**$196,322.00**	**$0.00**	**($196,322.00)**	**-100%**
Fund Expenditure	**Total: 603 - Community Development**	**$482,164.23**	**$275,529.45**	**$196,322.00**	**$0.00**	**($196,322.00)**	**-100%**
Fund Net	**Total: 603 - Community Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Revenues							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	45,104.66	113,969.89	109,387.00	109,000.00	(387.00)	0%
34231	Fees - NSF Check	280.00	535.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$45,384.66**	**$114,504.89**	**$109,787.00**	**$109,400.00**	**($387.00)**	**0%**
CS - Charges for Service							
34470	Fees - Solid Waste	3,922,786.49	3,641,315.97	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	232,905.24	199,781.05	70,000.00	120,000.00	50,000.00	71%
36130	Sales - Scrap Metal	0.00	6,037.15	17,000.00	8,000.00	(9,000.00)	-53%
36131	Fees - E Waste	0.00	2,543.60	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$4,155,691.73**	**$3,849,677.77**	**$4,092,000.00**	**$4,133,000.00**	**$41,000.00**	**1%**
IN - Interest							
39150	Investments - Interest On	14,431.73	22,416.11	52,400.00	47,500.00	(4,900.00)	-9%
Account Classification Total: IN - Interest		**$14,431.73**	**$22,416.11**	**$52,400.00**	**$47,500.00**	**($4,900.00)**	**-9%**
MI - Miscellaneous							
36100	Miscellaneous	5,065.77	59.95	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		**$5,065.77**	**$59.95**	**$500.00**	**$500.00**	**$0.00**	**0%**
TI - Interfund Transfers							
37461	Trans - Reserve	827,568.02	5,412,393.50	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	210,300.00	210,000.00	210,000.00	30,000.00	(180,000.00)	-86%
39220	Trans - Recycling	11,000.00	21,883.24	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$1,048,868.02**	**$5,644,276.74**	**$210,000.00**	**$30,000.00**	**($180,000.00)**	**-86%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,919,801.62	3,095,659.91	8,350,240.00	8,528,355.00	178,115.00	2%
Account Classification Total: FB - Fund Balances		**$1,919,801.62**	**$3,095,659.91**	**$8,350,240.00**	**$8,528,355.00**	**$178,115.00**	**2%**
Revenues Total		**$7,189,243.53**	**$12,726,595.37**	**$12,814,927.00**	**$12,848,755.00**	**$33,828.00**	**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
Expenditures							
PS - Personnel Services							
61555	Accounting Specialist	0.00	37,312.62	31,270.00	31,583.00	313.00	1%
62690	Foreman	50,792.64	53,066.25	53,904.00	54,443.00	539.00	1%
63020	Facility Mtc Worker II	3,084.87	3,196.27	3,337.00	3,001.00	(336.00)	-10%
63151	SW Lead Maintenance Worker	49,232.50	48,880.00	49,068.00	49,559.00	491.00	1%
63152	Pks/SW Ops Manager	59,436.00	59,436.00	59,436.00	60,030.00	594.00	1%
63160	SW Site Attendant	366,230.55	333,874.45	424,053.00	461,839.00	37,786.00	9%
63165	Recycling Attendant	9,160.68	37,972.89	37,974.00	38,353.00	379.00	1%
63170	Solid Waste/Parks Director	70,079.50	73,234.99	75,816.00	76,574.00	758.00	1%
63190	Landfill/Maint Worker	124,054.97	149,040.61	163,855.00	238,763.00	74,908.00	46%
63191	Landfill Mechanic	39,646.32	41,060.48	42,854.00	43,506.00	652.00	2%
63192	Chemult Landfill Operator	42,292.48	43,075.44	43,075.00	43,506.00	431.00	1%
63571	C D D Manager	0.00	0.00	0.00	30,875.00	30,875.00	N/A
63900	Overtime	19,913.10	23,913.66	50,000.00	65,650.00	15,650.00	31%
63920	Temporary Help	65,680.70	81,924.92	66,343.00	64,613.00	(1,730.00)	-3%
63930	FICA	65,390.23	70,582.03	84,225.00	96,566.00	12,341.00	15%
63940	Workmans Compensation Tax	665.54	731.21	1,040.00	1,172.00	132.00	13%
63941	Workmans Compensation	17,113.43	31,992.13	25,323.00	25,246.00	(77.00)	0%
63950	Medical Insurance	143,601.77	187,172.52	253,890.00	329,175.00	75,285.00	30%
63951	Life Insurance	488.59	485.64	583.00	636.00	53.00	9%
63952	Short Term Disability	474.64	480.76	569.00	621.00	52.00	9%
63960	Retirement - General	82,490.34	96,186.47	157,543.00	192,446.00	34,903.00	22%
63980	Unemployment Compensation	21,215.01	22,623.72	25,323.00	22,090.00	(3,233.00)	-13%
	Account Classification Total: PS - Personnel Services	**$1,231,043.86**	**$1,396,243.06**	**$1,649,481.00**	**$1,930,247.00**	**$280,766.00**	**17%**
MS - Material and Services							
44010	Mgmt Travel & Training	591.00	0.00	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	400.00	326.81	500.00	500.00	0.00	0%
44100	Supplies - Office	6,903.13	7,657.30	7,000.00	8,000.00	1,000.00	14%
44110	Supplies - Other	14,079.64	14,258.54	15,000.00	15,000.00	0.00	0%
44114	Office Furniture	0.00	829.91	1,500.00	1,500.00	0.00	0%
44200	Dues / Fees	2,115.75	2,501.75	4,000.00	3,000.00	(1,000.00)	-25%
44250	Vehicle Fuel	122,266.51	165,055.87	200,000.00	263,875.00	63,875.00	32%
44260	Vehicle Maintenance & Repair	8,323.67	17,983.92	30,500.00	30,500.00	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
44275	Litter Patrol	6,300.00	2,800.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	3,737.83	751.31	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	27.00	100.00	100.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	322.00	322.00	N/A
44290	Uniform Maintenance & Repair	4,880.00	5,186.48	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	144,524.21	90,795.93	160,000.00	200,000.00	40,000.00	25%
44320	Grounds Maintenance & Repair	11,737.20	5,146.92	60,000.00	60,000.00	0.00	0%
44440	Audit Fees	0.00	1,100.00	1,500.00	1,500.00	0.00	0%
44490	Franchised Haul & Distribution	1,754,024.10	1,681,044.20	2,000,000.00	1,260,000.00	(740,000.00)	-37%
44500	Consultant Services	24,940.75	35,872.25	70,000.00	70,000.00	0.00	0%
44570	Fees for Service	83.44	0.00	1,000.00	1,000.00	0.00	0%
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44620	Utilities - Electricity	8,991.77	8,995.50	9,000.00	13,800.00	4,800.00	53%
44633	E Waste Costs	0.00	5,692.15	10,000.00	6,000.00	(4,000.00)	-40%
44640	Telephone	12,214.76	7,847.89	9,500.00	10,637.00	1,137.00	12%
44670	Equipment	4,920.95	0.00	10,000.00	10,000.00	0.00	0%
44700	Postage	1,359.44	1,383.34	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	8,415.00	11,500.00	11,500.00	0.00	0%
44910	Forest Patrol Assessment	727.85	947.18	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	237,069.84	203,092.10	70,000.00	120,000.00	50,000.00	71%
45000	Equipment Rental / Lease	1,708.28	3,686.26	5,000.00	5,000.00	0.00	0%
45015	Intradepartmental Administration Charges	0.00	135,234.00	57,385.00	0.00	(57,385.00)	-100%
45020	Contract Services	9,185.38	4,249.84	10,000.00	16,500.00	6,500.00	65%
45111	Software Support	1,944.59	1,795.00	3,000.00	3,000.00	0.00	0%
45560	Weed Control Services	2,138.90	1,509.64	5,000.00	5,300.00	300.00	6%
45800	Refunds	0.00	1,459.84	0.00	0.00	0.00	N/A
47420	Per Ton Fee	26,046.41	21,466.82	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	14,579.00	14,840.00	14,837.00	(3.00)	0%
99760	Insurance/Liability	19,431.00	23,748.00	27,788.00	27,783.00	(5.00)	0%
99765	Insurance/Workmans Compensation	38,923.36	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	112,601.00	84,976.00	(27,625.00)	-25%
99780	Facility Services	3,518.00	3,570.00	3,599.00	5,522.00	1,923.00	53%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	7,101.00	7,101.00	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
99782	Steering Committee User Charge	0.00	0.00	0.00	2,079.00	2,079.00	N/A
Account Classification Total: MS - Material and Services		**$2,515,015.76**	**$2,520,937.75**	**$2,984,813.00**	**$2,335,332.00**	**($649,481.00)**	**-22%**
CO - Capital Outlay							
88010	Vehicles Truck	0.00	20,000.00	0.00	0.00	0.00	N/A
88360	Equipment	0.00	5,386.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	0.00	399,930.00	661,876.00	261,946.00	65%
Account Classification Total: CO - Capital Outlay		**$0.00**	**$25,386.00**	**$399,930.00**	**$661,876.00**	**$261,946.00**	**65%**
IF - Interfund Transfers							
99027	Trans - CDD	0.00	255,255.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	137,224.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	180,300.00	180,000.00	180,000.00	0.00	(180,000.00)	-100%
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$347,524.00**	**$465,255.00**	**$210,000.00**	**$30,000.00**	**($180,000.00)**	**-86%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	310,993.00	853,321.00	542,328.00	174%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$310,993.00**	**$853,321.00**	**$542,328.00**	**174%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,778,810.00	1,549,129.00	(229,681.00)	-13%
99980	Reserve Future Expenditures	0.00	0.00	5,480,900.00	5,488,850.00	7,950.00	0%
99981	Unappropriated Fund Balance	3,095,659.91	8,318,773.56	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$3,095,659.91**	**$8,318,773.56**	**$7,259,710.00**	**$7,037,979.00**	**($221,731.00)**	**-3%**
	Expenditures Total	**$7,189,243.53**	**$12,726,595.37**	**$12,814,927.00**	**$12,848,755.00**	**$33,828.00**	**0%**
	Fund Revenue Total: 520 - Solid Waste	**$7,189,243.53**	**$12,726,595.37**	**$12,814,927.00**	**$12,848,755.00**	**$33,828.00**	**0%**
	Fund Expenditure Total: 520 - Solid Waste	**$7,189,243.53**	**$12,726,595.37**	**$12,814,927.00**	**$12,848,755.00**	**$33,828.00**	**0%**
	Fund Net Total: 520 - Solid Waste	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Revenues							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	45,104.66	113,969.89	109,387.00	109,000.00	(387.00)	0%
34231	Fees - NSF Check	280.00	535.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$45,384.66**	**$114,504.89**	**$109,787.00**	**$109,400.00**	**($387.00)**	**0%**
CS - Charges for Service							
34470	Fees - Solid Waste	3,922,786.49	3,641,315.97	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	232,905.24	199,781.05	70,000.00	120,000.00	50,000.00	71%
36130	Sales - Scrap Metal	0.00	6,037.15	17,000.00	8,000.00	(9,000.00)	-53%
36131	Fees - E Waste	0.00	2,543.60	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$4,155,691.73**	**$3,849,677.77**	**$4,092,000.00**	**$4,133,000.00**	**$41,000.00**	**1%**
IN - Interest							
39150	Investments - Interest On	5,745.14	2,804.86	6,000.00	6,000.00	0.00	0%
Account Classification Total: IN - Interest		**$5,745.14**	**$2,804.86**	**$6,000.00**	**$6,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	5,065.77	59.95	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		**$5,065.77**	**$59.95**	**$500.00**	**$500.00**	**$0.00**	**0%**
TI - Interfund Transfers							
37461	Trans - Reserve	827,568.02	0.00	0.00	0.00	0.00	N/A
39220	Trans - Recycling	0.00	21,883.24	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$827,568.02**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	387,047.84	1,332,919.54	947,000.00	900,000.00	(47,000.00)	-5%
Account Classification Total: FB - Fund Balances		**$387,047.84**	**$1,332,919.54**	**$947,000.00**	**$900,000.00**	**($47,000.00)**	**-5%**
Sub Department Total: 511 - Solid Waste		**$5,426,503.16**	**$5,321,850.25**	**$5,155,287.00**	**$5,148,900.00**	**($6,387.00)**	**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
Expenditures							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
PS - Personnel Services							
61555	Accounting Specialist	0.00	37,312.62	31,270.00	31,583.00	313.00	1%
62690	Foreman	50,792.64	53,066.25	53,904.00	54,443.00	539.00	1%
63020	Facility Mtc Worker II	3,084.87	3,196.27	3,337.00	3,001.00	(336.00)	-10%
63151	SW Lead Maintenance Worker	49,232.50	48,880.00	49,068.00	49,559.00	491.00	1%
63152	Pks/SW Ops Manager	59,436.00	59,436.00	59,436.00	60,030.00	594.00	1%
63160	SW Site Attendant	366,230.55	333,874.45	424,053.00	461,839.00	37,786.00	9%
63165	Recycling Attendant	9,160.68	37,972.89	37,974.00	38,353.00	379.00	1%
63170	Solid Waste/Parks Director	70,079.50	73,234.99	75,816.00	76,574.00	758.00	1%
63190	Landfill/Maint Worker	124,054.97	149,040.61	163,855.00	238,763.00	74,908.00	46%
63191	Landfill Mechanic	39,646.32	41,060.48	42,854.00	43,506.00	652.00	2%
63192	Chemult Landfill Operator	42,292.48	43,075.44	43,075.00	43,506.00	431.00	1%
63571	C D D Manager	0.00	0.00	0.00	30,875.00	30,875.00	N/A
63900	Overtime	19,913.10	23,913.66	50,000.00	65,650.00	15,650.00	31%
63920	Temporary Help	65,680.70	81,924.92	66,343.00	64,613.00	(1,730.00)	-3%
63930	FICA	65,390.23	70,582.03	84,225.00	96,566.00	12,341.00	15%
63940	Workmans Compensation Tax	665.54	731.21	1,040.00	1,172.00	132.00	13%
63941	Workmans Compensation	17,113.43	31,992.13	25,323.00	25,246.00	(77.00)	0%
63950	Medical Insurance	143,601.77	187,172.52	253,890.00	329,175.00	75,285.00	30%
63951	Life Insurance	488.59	485.64	583.00	636.00	53.00	9%
63952	Short Term Disability	474.64	480.76	569.00	621.00	52.00	9%
63960	Retirement - General	82,490.34	96,186.47	157,543.00	192,446.00	34,903.00	22%
63980	Unemployment Compensation	21,215.01	22,623.72	25,323.00	22,090.00	(3,233.00)	-13%
Account Classification Total: PS - Personnel Services		**$1,231,043.86**	**$1,396,243.06**	**$1,649,481.00**	**$1,930,247.00**	**$280,766.00**	**17%**
MS - Material and Services							
44010	Mgmt Travel & Training	591.00	0.00	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	400.00	326.81	500.00	500.00	0.00	0%
44100	Supplies - Office	6,903.13	7,657.30	7,000.00	8,000.00	1,000.00	14%
44110	Supplies - Other	14,079.64	14,258.54	15,000.00	15,000.00	0.00	0%
44114	Office Furniture	0.00	829.91	1,500.00	1,500.00	0.00	0%
44200	Dues / Fees	2,115.75	2,501.75	4,000.00	3,000.00	(1,000.00)	-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
44250	Vehicle Fuel	122,266.51	165,055.87	200,000.00	263,875.00	63,875.00	32%
44260	Vehicle Maintenance & Repair	8,323.67	17,983.92	30,500.00	30,500.00	0.00	0%
44275	Litter Patrol	6,300.00	2,800.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	3,737.83	751.31	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	27.00	100.00	100.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	322.00	322.00	N/A
44290	Uniform Maintenance & Repair	4,880.00	5,186.48	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	144,524.21	90,795.93	160,000.00	200,000.00	40,000.00	25%
44320	Grounds Maintenance & Repair	11,737.20	5,146.92	60,000.00	60,000.00	0.00	0%
44440	Audit Fees	0.00	1,100.00	1,500.00	1,500.00	0.00	0%
44490	Franchised Haul & Distribution	1,754,024.10	1,681,044.20	2,000,000.00	1,260,000.00	(740,000.00)	-37%
44500	Consultant Services	24,940.75	35,872.25	70,000.00	70,000.00	0.00	0%
44570	Fees for Service	83.44	0.00	1,000.00	1,000.00	0.00	0%
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44620	Utilities - Electricity	8,991.77	8,995.50	9,000.00	13,800.00	4,800.00	53%
44633	E Waste Costs	0.00	5,692.15	10,000.00	6,000.00	(4,000.00)	-40%
44640	Telephone	12,214.76	7,847.89	9,500.00	10,637.00	1,137.00	12%
44670	Equipment	4,920.95	0.00	10,000.00	10,000.00	0.00	0%
44700	Postage	1,359.44	1,383.34	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	8,415.00	11,500.00	11,500.00	0.00	0%
44910	Forest Patrol Assessment	727.85	947.18	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	237,069.84	203,092.10	70,000.00	120,000.00	50,000.00	71%
45000	Equipment Rental / Lease	1,708.28	3,686.26	5,000.00	5,000.00	0.00	0%
45015	Intradepartmental Administration Charges	0.00	135,234.00	57,385.00	0.00	(57,385.00)	-100%
45020	Contract Services	9,185.38	4,249.84	10,000.00	16,500.00	6,500.00	65%
45111	Software Support	1,944.59	1,795.00	3,000.00	3,000.00	0.00	0%
45560	Weed Control Services	2,138.90	1,509.64	5,000.00	5,300.00	300.00	6%
45800	Refunds	0.00	1,459.84	0.00	0.00	0.00	N/A
47420	Per Ton Fee	26,046.41	21,466.82	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	14,579.00	14,840.00	14,837.00	(3.00)	0%
99760	Insurance/Liability	19,431.00	23,748.00	27,788.00	27,783.00	(5.00)	0%
99765	Insurance/Workmans Compensation	38,923.36	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	112,601.00	84,976.00	(27,625.00)	-25%
99780	Facility Services	3,518.00	3,570.00	3,599.00	5,522.00	1,923.00	53%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	7,101.00	7,101.00	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
99782	Steering Committee User Charge	0.00	0.00	0.00	2,079.00	2,079.00	N/A
Account Classification Total: MS - Material and Services		**$2,515,015.76**	**$2,520,937.75**	**$2,984,813.00**	**$2,335,332.00**	**($649,481.00)**	**-22%**
IF - Interfund Transfers							
99027	Trans - CDD	0.00	255,255.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	137,224.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	180,300.00	180,000.00	180,000.00	0.00	(180,000.00)	-100%
99783	Trans - Phones	0.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$347,524.00**	**$465,255.00**	**$210,000.00**	**$30,000.00**	**($180,000.00)**	**-86%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	310,993.00	853,321.00	542,328.00	174%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$310,993.00**	**$853,321.00**	**$542,328.00**	**174%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,332,919.54	939,414.44	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$1,332,919.54**	**$939,414.44**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 511 - Solid Waste		**$5,426,503.16**	**$5,321,850.25**	**$5,155,287.00**	**$5,148,900.00**	**($6,387.00)**	**0%**
Fund Revenue	**Total: 520 - Solid Waste**	**$5,426,503.16**	**$5,321,850.25**	**$5,155,287.00**	**$5,148,900.00**	**($6,387.00)**	**0%**
Fund Expenditure	**Total: 520 - Solid Waste**	**$5,426,503.16**	**$5,321,850.25**	**$5,155,287.00**	**$5,148,900.00**	**($6,387.00)**	**0%**
Fund Net	**Total: 520 - Solid Waste**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Revenues							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
IN - Interest							
39150	Investments - Interest On	0.00	14,960.66	38,400.00	31,500.00	(6,900.00)	-18%
	Account Classification Total: IN - Interest	**$0.00**	**$14,960.66**	**$38,400.00**	**$31,500.00**	**($6,900.00)**	**-18%**
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	5,412,393.50	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	5,442,500.00	5,457,350.00	14,850.00	0%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$5,442,500.00**	**$5,457,350.00**	**$14,850.00**	**0%**
	Sub Department Total: 514 - Landfill Clousure	**$0.00**	**$5,427,354.16**	**$5,480,900.00**	**$5,488,850.00**	**$7,950.00**	**0%**
Expenditures							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	5,480,900.00	5,488,850.00	7,950.00	0%
99981	Unappropriated Fund Balance	0.00	5,427,354.16	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$0.00**	**$5,427,354.16**	**$5,480,900.00**	**$5,488,850.00**	**$7,950.00**	**0%**
	Sub Department Total: 514 - Landfill Clousure	**$0.00**	**$5,427,354.16**	**$5,480,900.00**	**$5,488,850.00**	**$7,950.00**	**0%**
	Fund Revenue Total: 520 - Solid Waste	**$0.00**	**$5,427,354.16**	**$5,480,900.00**	**$5,488,850.00**	**$7,950.00**	**0%**
	Fund Expenditure Total: 520 - Solid Waste	**$0.00**	**$5,427,354.16**	**$5,480,900.00**	**$5,488,850.00**	**$7,950.00**	**0%**
	Fund Net Total: 520 - Solid Waste	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Revenues							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	8,686.59	4,650.59	8,000.00	10,000.00	2,000.00	25%
	Account Classification Total: IN - Interest	**$8,686.59**	**$4,650.59**	**$8,000.00**	**$10,000.00**	**$2,000.00**	**25%**
TI - Interfund Transfers							
39030	Trans - Solid Waste	210,300.00	210,000.00	210,000.00	30,000.00	(180,000.00)	-86%
39220	Trans - Recycling	11,000.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$221,300.00**	**$210,000.00**	**$210,000.00**	**$30,000.00**	**($180,000.00)**	**-86%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,532,753.78	1,762,740.37	1,960,740.00	2,171,005.00	210,265.00	11%
	Account Classification Total: FB - Fund Balances	**$1,532,753.78**	**$1,762,740.37**	**$1,960,740.00**	**$2,171,005.00**	**$210,265.00**	**11%**
	Department Total: 580 - Equipment	**$1,762,740.37**	**$1,977,390.96**	**$2,178,740.00**	**$2,211,005.00**	**$32,265.00**	**1%**
Expenditures							
Department: 580 - Equipment							
CO - Capital Outlay							
88010	Vehicles Truck	0.00	20,000.00	0.00	0.00	0.00	N/A
88360	Equipment	0.00	5,386.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	0.00	399,930.00	661,876.00	261,946.00	65%
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$25,386.00**	**$399,930.00**	**$661,876.00**	**$261,946.00**	**65%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,778,810.00	1,549,129.00	(229,681.00)	-13%
99981	Unappropriated Fund Balance	1,762,740.37	1,952,004.96	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$1,762,740.37**	**$1,952,004.96**	**$1,778,810.00**	**$1,549,129.00**	**($229,681.00)**	**-13%**
	Department Total: 580 - Equipment	**$1,762,740.37**	**$1,977,390.96**	**$2,178,740.00**	**$2,211,005.00**	**$32,265.00**	**1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 520 - Solid Waste	$1,762,740.37	$1,977,390.96	$2,178,740.00	$2,211,005.00	$32,265.00	1%
Fund Expenditure	Total: 520 - Solid Waste	$1,762,740.37	$1,977,390.96	$2,178,740.00	$2,211,005.00	$32,265.00	1%
Fund Net	Total: 520 - Solid Waste	$0.00	$0.00	$0.00	$0.00	$0.00	1%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Revenues							
IN - Interest							
39150	Investments - Interest On	29,619.63	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$29,619.63**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	6,210,341.89	5,412,393.50	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$6,210,341.89**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Revenues Total	**$6,239,961.52**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	5,412,393.50	0.00	0.00	0.00	N/A
99211	Trans - Solid Waste Operating	827,568.02	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$827,568.02**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,412,393.50	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Expenditures Total	**$6,239,961.52**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 435 - Landfill Site Reserves**	**$6,239,961.52**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 435 - Landfill Site Reserves**	**$6,239,961.52**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 435 - Landfill Site Reserves**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Revenues							
Department: 510 - Solid Waste							
Sub Department: 513 - Landfill Site							
FB - Fund Balances							
31001	Beginning Fund Balance	827,568.02	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 513 - Landfill Site	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 510 - Solid Waste							
Sub Department: 513 - Landfill Site							
IF - Interfund Transfers							
99211	Trans - Solid Waste Operating	827,568.02	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 513 - Landfill Site	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 435 - Landfill Site Reserves**	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 435 - Landfill Site Reserves**	**$827,568.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 435 - Landfill Site Reserves**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Revenues							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
IN - Interest							
39150	Investments - Interest On	29,619.63	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$29,619.63**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	5,382,773.87	5,412,393.50	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$5,382,773.87**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 514 - Landfill Clousure	**$5,412,393.50**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	5,412,393.50	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00	N/A
99981	Unappropriated Fund Balance	5,412,393.50	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 514 - Landfill Clousure	**$5,412,393.50**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 435 - Landfill Site Reserves**	**$5,412,393.50**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 435 - Landfill Site Reserves**	**$5,412,393.50**	**$5,412,393.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 435 - Landfill Site Reserves**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 521 - Recycling							
Revenues							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	72,050.31	0.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		**$72,050.31**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
36130	Sales - Scrap Metal	21,204.76	0.00	0.00	0.00	0.00	N/A
36131	Fees - E Waste	3,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$24,704.76**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	29,703.41	21,883.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		**$29,703.41**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 512 - Recycling		**$126,458.48**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
PS - Personnel Services							
63165	Recycling Attendant	27,482.65	0.00	0.00	0.00	0.00	N/A
63930	FICA	2,102.49	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	17.41	0.00	0.00	0.00	0.00	N/A
63941	Workmans Compensation	530.21	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	5,646.45	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	15.95	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	15.30	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	2,748.17	0.00	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	641.87	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$39,200.50**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44250	Vehicle Fuel	26,486.28	0.00	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	143.00	0.00	0.00	0.00	0.00	N/A
44633	E Waste Costs	8,672.07	0.00	0.00	0.00	0.00	N/A
44870	Tire Recycling Costs	8,216.20	0.00	0.00	0.00	0.00	N/A
45021	Interest Expense	301.19	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$43,818.74**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99040	Trans - General Fund	10,556.00	0.00	0.00	0.00	0.00	N/A
99211	Trans - Solid Waste Operating	0.00	21,883.24	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	11,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$21,556.00**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	21,883.24	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 512 - Recycling		**$126,458.48**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 521 - Recycling**	**$126,458.48**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 521 - Recycling**	**$126,458.48**	**$21,883.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 521 - Recycling**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Revenues							
IG - Intergovernmental							
33650	Fees - State RV License	75,180.00	74,601.00	60,000.00	75,000.00	15,000.00	25%
33980	Grants - Marine Board	28,600.00	31,650.00	31,650.00	31,650.00	0.00	0%
33985	Grants - Marine Board Fac	0.00	46,838.55	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$103,780.00**	**$153,089.55**	**$91,650.00**	**$106,650.00**	**$15,000.00**	**16%**
CS - Charges for Service							
36121	Repayments - Loan	12,500.00	12,500.00	6,250.00	0.00	(6,250.00)	-100%
	Account Classification Total: CS - Charges for Service	**$12,500.00**	**$12,500.00**	**$6,250.00**	**$0.00**	**($6,250.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	1,477.09	687.36	2,300.00	1,450.00	(850.00)	-37%
	Account Classification Total: IN - Interest	**$1,477.09**	**$687.36**	**$2,300.00**	**$1,450.00**	**($850.00)**	**-37%**
TI - Interfund Transfers							
36235	Trans - Park	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	141,111.36	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$146,111.36**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	138,241.85	272,559.24	255,600.00	242,500.00	(13,100.00)	-5%
	Account Classification Total: FB - Fund Balances	**$138,241.85**	**$272,559.24**	**$255,600.00**	**$242,500.00**	**($13,100.00)**	**-5%**
	Revenues Total	**$402,110.30**	**$443,836.15**	**$360,800.00**	**$355,600.00**	**($5,200.00)**	**-1%**
Expenditures							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	0.00	3,553.00	3,553.00	N/A
63020	Facility Mtc Worker II	27,763.93	28,766.45	30,030.00	27,007.00	(3,023.00)	-10%
63571	C D D Manager	0.00	0.00	0.00	6,175.00	6,175.00	N/A
63900	Overtime	0.00	53.08	1,000.00	1,010.00	10.00	1%
63920	Temporary Help	9,715.20	10,728.96	10,584.00	7,909.00	(2,675.00)	-25%
63930	FICA	2,864.17	3,010.58	3,183.00	3,493.00	310.00	10%
63940	Workmans Compensation Tax	36.30	38.08	48.00	49.00	1.00	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
63941	Workmans Compensation	682.79	1,277.54	957.00	913.00	(44.00)	-5%
63950	Medical Insurance	6,775.74	7,874.98	8,370.00	11,340.00	2,970.00	35%
63951	Life Insurance	19.17	18.84	19.00	23.00	4.00	21%
63952	Short Term Disability	18.36	18.36	18.00	22.00	4.00	22%
63960	Retirement - General	2,776.40	3,164.28	4,805.00	6,245.00	1,440.00	30%
63980	Unemployment Compensation	815.63	929.44	957.00	799.00	(158.00)	-17%
Account Classification Total: PS - Personnel Services		**$51,467.69**	**$55,880.59**	**$59,971.00**	**$68,538.00**	**$8,567.00**	**14%**
MS - Material and Services							
44010	Mgmt Travel & Training	754.16	0.00	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	110.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,475.28	1,689.90	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	300.00	100.00	700.00	100.00	(600.00)	-86%
44250	Vehicle Fuel	12,831.94	13,886.28	15,000.00	12,000.00	(3,000.00)	-20%
44260	Vehicle Maintenance & Repair	1,556.33	12,333.86	3,000.00	3,000.00	0.00	0%
44276	Building Repair	844.11	784.85	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	2,038.05	3,303.48	4,000.00	4,000.00	0.00	0%
44320	Grounds Maintenance & Repair	689.38	3,516.10	10,000.00	5,000.00	(5,000.00)	-50%
44500	Consultant Services	0.00	0.00	5,000.00	500.00	(4,500.00)	-90%
44610	Utilities - Water / Sewer	624.52	373.80	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,419.53	3,572.58	2,500.00	2,500.00	0.00	0%
44640	Telephone	190.40	211.57	300.00	300.00	0.00	0%
44700	Postage	5.32	4.68	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	2,171.92	1,088.53	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	2,063.65	1,000.00	1,000.00	0.00	0%
45015	Intradepartmental Administration Charges	0.00	8,082.00	4,373.00	0.00	(4,373.00)	-100%
45020	Contract Services	9,714.22	2,761.56	4,000.00	4,000.00	0.00	0%
99755	Risk Management	0.00	6,478.00	1,094.00	1,126.00	32.00	3%
99760	Insurance/Liability	10,892.00	10,551.00	2,049.00	2,109.00	60.00	3%
99765	Insurance/Workmans Compensation	3,581.21	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	3,713.00	5,476.00	1,763.00	47%
Account Classification Total: MS - Material and Services		**$59,027.37**	**$80,740.84**	**$67,079.00**	**$50,961.00**	**($16,118.00)**	**-24%**

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							
88750	Marine Improvements	0.00	44,730.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$44,730.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99040	Trans - General Fund	10,556.00	0.00	0.00	0.00	0.00	N/A
99193	Trans - Park Reserve	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830	Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
	Account Classification Total: IF - Interfund Transfers	**$19,056.00**	**$8,500.00**	**$8,500.00**	**$8,500.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	42,600.00	39,301.00	(3,299.00)	-8%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$42,600.00**	**$39,301.00**	**($3,299.00)**	**-8%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	182,650.00	188,300.00	5,650.00	3%
99981	Unappropriated Fund Balance	272,559.24	253,984.72	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$272,559.24**	**$253,984.72**	**$182,650.00**	**$188,300.00**	**$5,650.00**	**3%**
	Expenditures Total	**$402,110.30**	**$443,836.15**	**$360,800.00**	**$355,600.00**	**($5,200.00)**	**-1%**
	Fund Revenue Total: 465 - Parks	**$402,110.30**	**$443,836.15**	**$360,800.00**	**$355,600.00**	**($5,200.00)**	**-1%**
	Fund Expenditure Total: 465 - Parks	**$402,110.30**	**$443,836.15**	**$360,800.00**	**$355,600.00**	**($5,200.00)**	**-1%**
	Fund Net Total: 465 - Parks	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-1%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Revenues							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
CS - Charges for Service							
36121	Repayments - Loan	12,500.00	12,500.00	6,250.00	0.00	(6,250.00)	-100%
Account Classification Total: CS - Charges for Service		**$12,500.00**	**$12,500.00**	**$6,250.00**	**$0.00**	**($6,250.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	769.71	478.44	800.00	800.00	0.00	0%
Account Classification Total: IN - Interest		**$769.71**	**$478.44**	**$800.00**	**$800.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36235	Trans - Park	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	141,111.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$146,111.36**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	159,381.07	170,600.00	182,500.00	11,900.00	7%
Account Classification Total: FB - Fund Balances		**$0.00**	**$159,381.07**	**$170,600.00**	**$182,500.00**	**$11,900.00**	**7%**
Sub Department Total: 571 - Parks Reserve		**$159,381.07**	**$177,359.51**	**$182,650.00**	**$188,300.00**	**$5,650.00**	**3%**
Expenditures							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	182,650.00	188,300.00	5,650.00	3%
99981	Unappropriated Fund Balance	159,381.07	177,359.51	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$159,381.07**	**$177,359.51**	**$182,650.00**	**$188,300.00**	**$5,650.00**	**3%**
Sub Department Total: 571 - Parks Reserve		**$159,381.07**	**$177,359.51**	**$182,650.00**	**$188,300.00**	**$5,650.00**	**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 Revenue	Total: 465 - Parks	$159,381.07	$177,359.51	$182,650.00	$188,300.00	$5,650.00	3%
Fund Expenditure	Total: 465 - Parks	$159,381.07	$177,359.51	$182,650.00	$188,300.00	$5,650.00	3%
Fund Net	Total: 465 - Parks	$0.00	$0.00	$0.00	$0.00	$0.00	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: 465 - Parks							
Revenues							
Department: 570 - Parks							
Sub Department: 572 - Parks							
IG - Intergovernmental							
33650	Fees - State RV License	75,180.00	74,601.00	60,000.00	75,000.00	15,000.00	25%
33980	Grants - Marine Board	28,600.00	31,650.00	31,650.00	31,650.00	0.00	0%
33985	Grants - Marine Board Fac	0.00	46,838.55	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$103,780.00**	**$153,089.55**	**$91,650.00**	**$106,650.00**	**$15,000.00**	**16%**
IN - Interest							
39150	Investments - Interest On	707.38	208.92	1,500.00	650.00	(850.00)	-57%
	Account Classification Total: IN - Interest	**$707.38**	**$208.92**	**$1,500.00**	**$650.00**	**($850.00)**	**-57%**
FB - Fund Balances							
31001	Beginning Fund Balance	138,241.85	113,178.17	85,000.00	60,000.00	(25,000.00)	-29%
	Account Classification Total: FB - Fund Balances	**$138,241.85**	**$113,178.17**	**$85,000.00**	**$60,000.00**	**($25,000.00)**	**-29%**
	Sub Department Total: 572 - Parks	**$242,729.23**	**$266,476.64**	**$178,150.00**	**$167,300.00**	**($10,850.00)**	**-6%**
Expenditures							
Department: 570 - Parks							
Sub Department: 572 - Parks							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	0.00	3,553.00	3,553.00	N/A
63020	Facility Mtc Worker II	27,763.93	28,766.45	30,030.00	27,007.00	(3,023.00)	-10%
63571	C D D Manager	0.00	0.00	0.00	6,175.00	6,175.00	N/A
63900	Overtime	0.00	53.08	1,000.00	1,010.00	10.00	1%
63920	Temporary Help	9,715.20	10,728.96	10,584.00	7,909.00	(2,675.00)	-25%
63930	FICA	2,864.17	3,010.58	3,183.00	3,493.00	310.00	10%
63940	Workmans Compensation Tax	36.30	38.08	48.00	49.00	1.00	2%
63941	Workmans Compensation	682.79	1,277.54	957.00	913.00	(44.00)	-5%
63950	Medical Insurance	6,775.74	7,874.98	8,370.00	11,340.00	2,970.00	35%
63951	Life Insurance	19.17	18.84	19.00	23.00	4.00	21%
63952	Short Term Disability	18.36	18.36	18.00	22.00	4.00	22%
63960	Retirement - General	2,776.40	3,164.28	4,805.00	6,245.00	1,440.00	30%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63980	Unemployment Compensation	815.63	929.44	957.00	799.00	(158.00)	-17%
Account Classification Total: PS - Personnel Services		**$51,467.69**	**$55,880.59**	**$59,971.00**	**$68,538.00**	**$8,567.00**	**14%**
MS - Material and Services							
44010	Mgmt Travel & Training	754.16	0.00	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	110.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,475.28	1,689.90	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	300.00	100.00	700.00	100.00	(600.00)	-86%
44250	Vehicle Fuel	12,831.94	13,886.28	15,000.00	12,000.00	(3,000.00)	-20%
44260	Vehicle Maintenance & Repair	1,556.33	12,333.86	3,000.00	3,000.00	0.00	0%
44276	Building Repair	844.11	784.85	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	2,038.05	3,303.48	4,000.00	4,000.00	0.00	0%
44320	Grounds Maintenance & Repair	689.38	3,516.10	10,000.00	5,000.00	(5,000.00)	-50%
44500	Consultant Services	0.00	0.00	5,000.00	500.00	(4,500.00)	-90%
44610	Utilities - Water / Sewer	624.52	373.80	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,419.53	3,572.58	2,500.00	2,500.00	0.00	0%
44640	Telephone	190.40	211.57	300.00	300.00	0.00	0%
44700	Postage	5.32	4.68	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	2,171.92	1,088.53	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	2,063.65	1,000.00	1,000.00	0.00	0%
45015	Intradepartmental Administration Charges	0.00	8,082.00	4,373.00	0.00	(4,373.00)	-100%
45020	Contract Services	9,714.22	2,761.56	4,000.00	4,000.00	0.00	0%
99755	Risk Management	0.00	6,478.00	1,094.00	1,126.00	32.00	3%
99760	Insurance/Liability	10,892.00	10,551.00	2,049.00	2,109.00	60.00	3%
99765	Insurance/Workmans Compensation	3,581.21	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	3,713.00	5,476.00	1,763.00	47%
Account Classification Total: MS - Material and Services		**$59,027.37**	**$80,740.84**	**$67,079.00**	**$50,961.00**	**($16,118.00)**	**-24%**
CO - Capital Outlay							
88750	Marine Improvements	0.00	44,730.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$44,730.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99040	Trans - General Fund	10,556.00	0.00	0.00	0.00	0.00	N/A
99193	Trans - Park Reserve	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830	Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
	Account Classification Total: IF - Interfund Transfers	**$19,056.00**	**$8,500.00**	**$8,500.00**	**$8,500.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	42,600.00	39,301.00	(3,299.00)	-8%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$42,600.00**	**$39,301.00**	**($3,299.00)**	**-8%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	113,178.17	76,625.21	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$113,178.17**	**$76,625.21**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 572 - Parks	**$242,729.23**	**$266,476.64**	**$178,150.00**	**$167,300.00**	**($10,850.00)**	**-6%**
	Fund Revenue Total: 465 - Parks	**$242,729.23**	**$266,476.64**	**$178,150.00**	**$167,300.00**	**($10,850.00)**	**-6%**
	Fund Expenditure Total: 465 - Parks	**$242,729.23**	**$266,476.64**	**$178,150.00**	**$167,300.00**	**($10,850.00)**	**-6%**
	Fund Net Total: 465 - Parks	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-6%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 460 - Parks Reserves							
Revenues							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
FB - Fund Balances							
31001	Beginning Fund Balance	141,111.36	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 571 - Parks Reserve	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
IF - Interfund Transfers							
99193	Trans - Park Reserve	141,111.36	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 571 - Parks Reserve	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Revenue Total: 460 - Parks Reserves	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Expenditure Total: 460 - Parks Reserves	**$141,111.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Net Total: 460 - Parks Reserves	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Department Mission:

To provide the citizens an organized facility to research the surveying records and to provide for the safe keeping of the public records filed in the Klamath County Surveyor's Office. Perform the surveying services required by state statute in a professional, efficient and timely matter.

Mandated Services:

The County Surveyor is required by Oregon Revised Statutes to provide 24 different mandated services to the public. In summary, he must conduct surveys of county land and roads when a court orders so. The County Surveyor is required to review, approve and file survey maps, subdivision, partition and condominium plats. Index all maps, plats, road records and preserve them as permanent records and make them available to the public. Establish or reestablish all public land survey corners. I have user fees in place to cover all the mandated services.

Department Overview:

The Klamath County Surveyor's Office serves the public by:

Checking private survey maps for compliance with Oregon statutes and file them in the Surveyor's Office as public records.

Assist the public and other county departments with interpreting legal descriptions, road right of way records and general surveying research.

Review subdivision, partition and condominium plats for compliance with Oregon statutes and the Klamath County Development Code. Index and file exact copies of the plats for public record.

Recover, restore and preserve original Public Land Survey System (PLSS) corners.

Successes and Challenges:

Each year we are scanning more survey related information and making it available online for the public to use in research of their property.

With being a part time surveyor and utilizing the local surveyors, we are averaging reestablishing 50 corners per year with our Public Land Survey System (PLSS) program. PLSS corners are section corners, ¼ corners, meander corners or any other corner established by the Government Land Office (GLO).

Budget Overview:

The County Surveyor is an elected, part time position (0.3 FTE). It is funded by user fees and general fund money.

The **761-SURVEYOR** (mandated services portion of my budget) is funded by the revenue generated from checking and recording survey maps, partition plats and subdivision plats. I average 120 survey maps, 45 partition plats and 5 subdivision plats a year. Last year we were down 40% on revenue from survey maps, 75% down on revenue from partition plats and 100% down on subdivision plats from the average.

The **762-PUBLIC LAND CORNER PRESERVATION FUND** is funded by a $5.00 fee collected for each deed or recorded document that is related to land transactions which are recorded in the Clerk's Office. **ORS 203.148** allows counties to establish this dedicated fund for the corner work, and Klamath County established our fund in 1988. By statute, the fee collected can only be used in the establishment, re-establishment and maintenance of PLSS (Public Land Survey System) corners.

Klamath County is +/-6,130 square miles and consists of 181 Townships with approximately 135 corners per Township for a grand total of 24,000 corners. I do the work in house and also contract out some of the work to the local surveyors. The work is perpetual because of the maintenance required to preserve the corners.

Significant Changes:

Overall budget changes – Surveyor salary and expenses are split 50/50 between the two budgets. A portion of 761-Surveyor budget is funded from the general fund. The user fees are being proposed to be increased for the 761-Surveyor budget by 50% starting July 1, 2015. Anticipate less revenue from user fees until the economy picks back up.

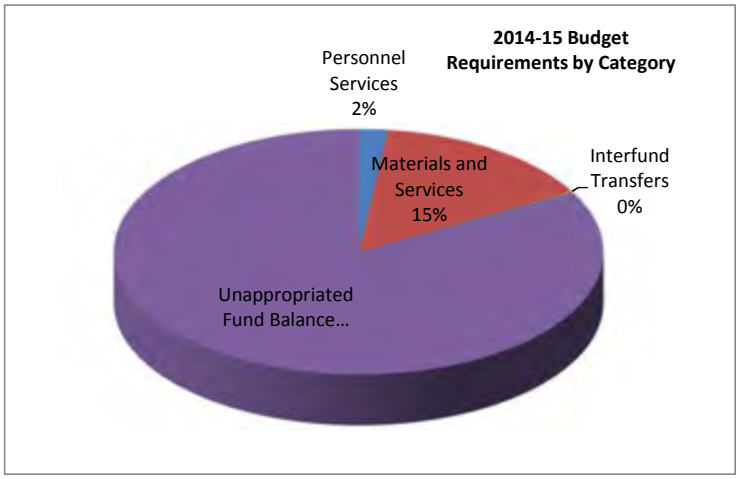
Key issues:

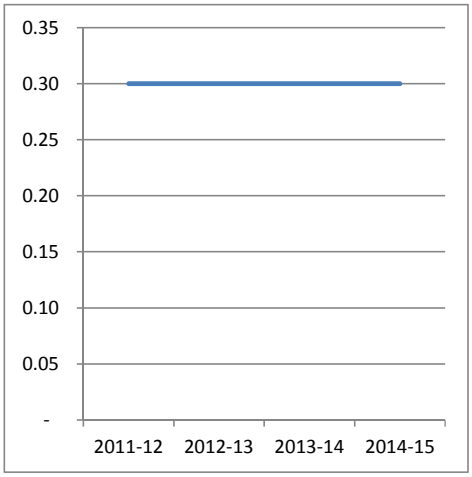
Per Oregon Revised Statute, the County Surveyor's compensation is to be paid out of the county treasury. A fee may be charged to reimburse the cost of the mandated work being performed by the County Surveyor.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
760 Surveyor

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	21,153	21,777	22,725	23,082
Materials and Services	41,626	20,557	165,310	179,123
Subtotal Current Expenditures	**62,779**	**42,334**	**188,035**	**202,205**
Interfund Transfers	3,577	500	1,000	1,000
Unappropriated Fund Balance	1,105,323	1,129,115	1,000,000	1,000,000
Subtotal Noncurrent Expenditures	**1,108,900**	**1,129,615**	**1,001,000**	**1,001,000**
Total Requirements by Budgetary Category	**1,171,679**	**1,171,949**	**1,189,035**	**1,203,205**
Requirements by Fund				
Surveyor (437)	1,171,679	1,171,949	1,189,035	1,203,205
Total Requirements by Fund	**1,171,679**	**1,171,949**	**1,189,035**	**1,203,205**
Resources by Budgetary Category				
Licenses, Fees and Permits	59,330	63,452	61,375	64,055
Investment Earnings	6,095	2,995	5,600	5,500
Interfund Transfers	3,000	-	1,000	13,000
Miscellaneous	66	180	60	150
Beginning Fund Balance	1,103,187	1,105,323	1,121,000	1,120,500
Total Resources by Budgetary Category	**1,171,679**	**1,171,949**	**1,189,035**	**1,203,205**
Full-Time Employee Equivalents	0.30	0.30	0.30	0.30

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Surveyor	22,705	11,541	0.15
Corner Restoration	1,180,500	11,541	0.15
Total Mandates	**1,203,205**	**23,082**	**0.30**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Surveyor	Surveyor	43776076160100	0.5000	Non-Union	SU01	1	$0.00	$9,082.43	$0.00	$563.11	$131.70	$181.65	$4.75	$0.00	$0.00	$32.62	$0.00	$1,544.01	$11,540.26
Surveyor	Surveyor	43776076260100	0.5000	Non-Union	SU01	1	$0.00	$9,082.43	$0.00	$563.11	$131.70	$181.65	$4.75	$0.00	$0.00	$32.62	$0.00	$1,544.01	$11,540.26
			1.0000				**$0.00**	**$18,164.85**	**$0.00**	**$1,126.22**	**$263.39**	**$363.30**	**$9.50**	**$0.00**	**$0.00**	**$65.24**	**$0.00**	**$3,088.02**	**$23,080.53**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Revenues							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	0.00	35.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,225.00	2,295.00	3,750.00	4,875.00	1,125.00	30%
32167	Fees - Partition	2,620.00	2,725.00	2,625.00	4,180.00	1,555.00	59%
35050	Public Land Corn Pres	53,485.25	58,396.50	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$59,330.25**	**$63,451.50**	**$61,375.00**	**$64,055.00**	**$2,680.00**	**4%**
IN - Interest							
39150	Investments - Interest On	6,095.21	2,994.74	5,600.00	5,500.00	(100.00)	-2%
Account Classification Total: IN - Interest		**$6,095.21**	**$2,994.74**	**$5,600.00**	**$5,500.00**	**($100.00)**	**-2%**
MI - Miscellaneous							
36100	Miscellaneous	66.00	180.00	60.00	150.00	90.00	150%
Account Classification Total: MI - Miscellaneous		**$66.00**	**$180.00**	**$60.00**	**$150.00**	**$90.00**	**150%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	13,000.00	13,000.00	N/A
36440	Trans - Property WCF	3,000.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$3,000.00**	**$0.00**	**$1,000.00**	**$13,000.00**	**$12,000.00**	**1200%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,103,187.45	1,105,322.86	1,121,000.00	1,120,500.00	(500.00)	0%
Account Classification Total: FB - Fund Balances		**$1,103,187.45**	**$1,105,322.86**	**$1,121,000.00**	**$1,120,500.00**	**($500.00)**	**0%**
Revenues Total		**$1,171,678.91**	**$1,171,949.10**	**$1,189,035.00**	**$1,203,205.00**	**$14,170.00**	**1%**
Expenditures							
PS - Personnel Services							
60100	Surveyor	17,985.12	17,985.12	17,985.00	18,164.00	179.00	1%
63930	FICA	1,359.04	1,358.08	1,376.00	1,390.00	14.00	1%
63940	Workmans Compensation Tax	0.00	5.49	9.00	10.00	1.00	11%
63941	Workmans Compensation	14.68	394.32	413.00	364.00	(49.00)	-12%
63951	Life Insurance	16.38	65.11	65.00	66.00	1.00	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
63952	Short Term Disability	3.83	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	1,774.16	1,968.77	2,877.00	3,088.00	211.00	7%
	Account Classification Total: PS - Personnel Services	**$21,153.21**	**$21,776.89**	**$22,725.00**	**$23,082.00**	**$357.00**	**2%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	912.97	1,000.00	1,000.00	0.00	0%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	25.15	305.40	1,100.00	1,100.00	0.00	0%
44109	Supplies - Field	0.00	220.00	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	279.00	190.00	1,000.00	1,000.00	0.00	0%
44210	Publ Land Cor Restore	35,121.36	11,763.31	133,804.00	154,749.00	20,945.00	16%
44640	Telephone	291.57	193.33	168.00	180.00	12.00	7%
44700	Postage	0.44	0.91	25.00	25.00	0.00	0%
44755	Electronic File Conversion	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45020	Contract Services	0.00	136.00	187.00	448.00	261.00	140%
99755	Risk Management	0.00	381.00	533.00	148.00	(385.00)	-72%
99760	Insurance/Liability	81.00	621.00	998.00	278.00	(720.00)	-72%
99765	Insurance/Workmans Compensation	7.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	20,098.00	13,345.00	(6,753.00)	-34%
99780	Facility Services	1,761.00	1,774.00	1,792.00	2,476.00	684.00	38%
99781	Steering Committee Hardware Charge	450.00	450.00	750.00	1,122.00	372.00	50%
99782	Steering Committee User Charge	0.00	0.00	555.00	452.00	(103.00)	-19%
	Account Classification Total: MS - Material and Services	**$41,625.84**	**$20,556.92**	**$165,310.00**	**$179,123.00**	**$13,813.00**	**8%**
IF - Interfund Transfers							
99040	Trans - General Fund	3,000.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	77.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	1,000.00	1,000.00	0.00	0%
	Account Classification Total: IF - Interfund Transfers	**$3,577.00**	**$500.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,105,322.86	1,129,115.29	1,000,000.00	1,000,000.00	0.00	0%
	Account Classification Total: FB - Fund Balance & Reserves	**$1,105,322.86**	**$1,129,115.29**	**$1,000,000.00**	**$1,000,000.00**	**$0.00**	**0%**
	Expenditures Total	**$1,171,678.91**	**$1,171,949.10**	**$1,189,035.00**	**$1,203,205.00**	**$14,170.00**	**1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 437 - Surveyor	$1,171,678.91	$1,171,949.10	$1,189,035.00	$1,203,205.00	$14,170.00	1%
Fund Expenditure	Total: 437 - Surveyor	$1,171,678.91	$1,171,949.10	$1,189,035.00	$1,203,205.00	$14,170.00	1%
Fund Net	Total: 437 - Surveyor	$0.00	$0.00	$0.00	$0.00	$0.00	1%

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Revenues							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	0.00	35.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,225.00	2,295.00	3,750.00	4,875.00	1,125.00	30%
32167	Fees - Partition	2,620.00	2,725.00	2,625.00	4,180.00	1,555.00	59%
Account Classification Total: LP - Licenses, Fees and Permits		**$5,845.00**	**$5,055.00**	**$6,375.00**	**$9,055.00**	**$2,680.00**	**42%**
MI - Miscellaneous							
36100	Miscellaneous	66.00	180.00	60.00	150.00	90.00	150%
Account Classification Total: MI - Miscellaneous		**$66.00**	**$180.00**	**$60.00**	**$150.00**	**$90.00**	**150%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	13,000.00	13,000.00	N/A
36440	Trans - Property WCF	3,000.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$3,000.00**	**$0.00**	**$1,000.00**	**$13,000.00**	**$12,000.00**	**1200%**
FB - Fund Balances							
31001	Beginning Fund Balance	5,671.03	2,673.04	1,000.00	500.00	(500.00)	-50%
Account Classification Total: FB - Fund Balances		**$5,671.03**	**$2,673.04**	**$1,000.00**	**$500.00**	**($500.00)**	**-50%**
Sub Department Total: 761 - Surveyor		**$14,582.03**	**$7,908.04**	**$8,435.00**	**$22,705.00**	**$14,270.00**	**169%**
Expenditures							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
PS - Personnel Services							
60100	Surveyor	8,992.56	4,496.40	4,496.00	9,082.00	4,586.00	102%
63930	FICA	679.01	339.01	344.00	695.00	351.00	102%
63940	Workmans Compensation Tax	0.00	1.38	2.00	5.00	3.00	150%
63941	Workmans Compensation	0.00	98.59	103.00	182.00	79.00	77%
63951	Life Insurance	8.17	25.42	16.00	33.00	17.00	106%
63952	Short Term Disability	1.93	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63960	Retirement - General	887.16	492.09	719.00	1,544.00	825.00	115%
Account Classification Total: PS - Personnel Services		**$10,568.83**	**$5,452.89**	**$5,680.00**	**$11,541.00**	**$5,861.00**	**103%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	250.00	250.00	500.00	250.00	100%
44100	Supplies - Office	25.15	115.45	100.00	100.00	0.00	0%
44200	Dues / Fees	50.00	0.00	250.00	500.00	250.00	100%
44640	Telephone	291.57	193.33	168.00	180.00	12.00	7%
44700	Postage	0.44	0.91	25.00	25.00	0.00	0%
44755	Electronic File Conversion	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45020	Contract Services	0.00	136.00	187.00	448.00	261.00	140%
99755	Risk Management	0.00	0.00	0.00	74.00	74.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	139.00	139.00	N/A
99770	Internal Services	0.00	0.00	0.00	6,673.00	6,673.00	N/A
99780	Facility Services	446.00	444.00	449.00	1,238.00	789.00	176%
99781	Steering Committee Hardware Charge	450.00	450.00	189.00	561.00	372.00	197%
99782	Steering Committee User Charge	0.00	0.00	137.00	226.00	89.00	65%
Account Classification Total: MS - Material and Services		**$1,263.16**	**$1,589.69**	**$2,755.00**	**$11,164.00**	**$8,409.00**	**305%**
IF - Interfund Transfers							
99783	Trans - Phones	77.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$77.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,673.04	865.46	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$2,673.04**	**$865.46**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 761 - Surveyor		**$14,582.03**	**$7,908.04**	**$8,435.00**	**$22,705.00**	**$14,270.00**	**169%**
Fund Revenue	**Total: 437 - Surveyor**	**$14,582.03**	**$7,908.04**	**$8,435.00**	**$22,705.00**	**$14,270.00**	**169%**
Fund Expenditure	**Total: 437 - Surveyor**	**$14,582.03**	**$7,908.04**	**$8,435.00**	**$22,705.00**	**$14,270.00**	**169%**
Fund Net	**Total: 437 - Surveyor**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**169%**

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: 437 - Surveyor							
Revenues							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
LP - Licenses, Fees and Permits							
35050	Public Land Corn Pres	53,485.25	58,396.50	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$53,485.25**	**$58,396.50**	**$55,000.00**	**$55,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	6,095.21	2,994.74	5,600.00	5,500.00	(100.00)	-2%
Account Classification Total: IN - Interest		**$6,095.21**	**$2,994.74**	**$5,600.00**	**$5,500.00**	**($100.00)**	**-2%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,097,516.42	1,102,649.82	1,120,000.00	1,120,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		**$1,097,516.42**	**$1,102,649.82**	**$1,120,000.00**	**$1,120,000.00**	**$0.00**	**0%**
Sub Department Total: 762 - Corner Restoration		**$1,157,096.88**	**$1,164,041.06**	**$1,180,600.00**	**$1,180,500.00**	**($100.00)**	**0%**
Expenditures							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
PS - Personnel Services							
60100	Surveyor	8,992.56	13,488.72	13,489.00	9,082.00	(4,407.00)	-33%
63930	FICA	680.03	1,019.07	1,032.00	695.00	(337.00)	-33%
63940	Workmans Compensation Tax	0.00	4.11	7.00	5.00	(2.00)	-29%
63941	Workmans Compensation	14.68	295.73	310.00	182.00	(128.00)	-41%
63951	Life Insurance	8.21	39.69	49.00	33.00	(16.00)	-33%
63952	Short Term Disability	1.90	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	887.00	1,476.68	2,158.00	1,544.00	(614.00)	-28%
Account Classification Total: PS - Personnel Services		**$10,584.38**	**$16,324.00**	**$17,045.00**	**$11,541.00**	**($5,504.00)**	**-32%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	662.97	750.00	500.00	(250.00)	-33%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	0.00	189.95	1,000.00	1,000.00	0.00	0%
44109	Supplies - Field	0.00	220.00	2,000.00	2,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44200	Dues / Fees	229.00	190.00	750.00	500.00	(250.00)	-33%
44210	Publ Land Cor Restore	35,121.36	11,763.31	133,804.00	154,749.00	20,945.00	16%
99755	Risk Management	0.00	381.00	533.00	74.00	(459.00)	-86%
99760	Insurance/Liability	81.00	621.00	998.00	139.00	(859.00)	-86%
99765	Insurance/Workmans Compensation	7.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	20,098.00	6,672.00	(13,426.00)	-67%
99780	Facility Services	1,315.00	1,330.00	1,343.00	1,238.00	(105.00)	-8%
99781	Steering Committee Hardware Charge	0.00	0.00	561.00	561.00	0.00	0%
99782	Steering Committee User Charge	0.00	0.00	418.00	226.00	(192.00)	-46%
Account Classification Total: MS - Material and Services		**$40,362.68**	**$18,967.23**	**$162,555.00**	**$167,959.00**	**$5,404.00**	**3%**
IF - Interfund Transfers							
99040	Trans - General Fund	3,000.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$3,500.00**	**$500.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,102,649.82	1,128,249.83	1,000,000.00	1,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balance & Reserves		**$1,102,649.82**	**$1,128,249.83**	**$1,000,000.00**	**$1,000,000.00**	**$0.00**	**0%**
Sub Department Total: 762 - Corner Restoration		**$1,157,096.88**	**$1,164,041.06**	**$1,180,600.00**	**$1,180,500.00**	**($100.00)**	**0%**
Fund Revenue	**Total: 437 - Surveyor**	**$1,157,096.88**	**$1,164,041.06**	**$1,180,600.00**	**$1,180,500.00**	**($100.00)**	**0%**
Fund Expenditure	**Total: 437 - Surveyor**	**$1,157,096.88**	**$1,164,041.06**	**$1,180,600.00**	**$1,180,500.00**	**($100.00)**	**0%**
Fund Net	**Total: 437 - Surveyor**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 226 - Tourism Competitive Grants							
Revenues							
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%**
Expenditures							
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%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	154,000.00	160,193.00	6,193.00	4%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$154,000.00**	**$160,193.00**	**$6,193.00**	**4%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	199,524.69	243,926.79	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$199,524.69**	**$243,926.79**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 160 - Tourism	**$290,105.26**	**$330,537.26**	**$317,487.00**	**$346,193.00**	**$28,706.00**	**9%**
Fund Revenue	**Total: 226 - Tourism Competitive Grants**	**$290,105.26**	**$330,537.26**	**$317,487.00**	**$346,193.00**	**$28,706.00**	**9%**
Fund Expenditure	**Total: 226 - Tourism Competitive Grants**	**$290,105.26**	**$330,537.26**	**$317,487.00**	**$346,193.00**	**$28,706.00**	**9%**
Fund Net	**Total: 226 - Tourism Competitive Grants**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**9%**

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.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Revenues							
IN - Interest							
39150	Investments - Interest On	11,055.14	6,419.06	13,500.00	13,500.00	0.00	0%
	Account Classification Total: IN - Interest	**$11,055.14**	**$6,419.06**	**$13,500.00**	**$13,500.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	408,226.30	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	2,085,369.26	1,965,367.27	2,380,700.00	2,068,000.00	(312,700.00)	-13%
	Account Classification Total: FB - Fund Balances	**$2,085,369.26**	**$1,965,367.27**	**$2,380,700.00**	**$2,068,000.00**	**($312,700.00)**	**-13%**
Expenditures							
MS - Material and Services							
45020	Contract Services	131,057.13	79,426.40	956,700.00	615,000.00	(341,700.00)	-36%
	Account Classification Total: MS - Material and Services	**$131,057.13**	**$79,426.40**	**$956,700.00**	**$615,000.00**	**($341,700.00)**	**-36%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	1,105,000.00	1,111,500.00	6,500.00	1%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$1,105,000.00**	**$1,111,500.00**	**$6,500.00**	**1%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	332,500.00	355,000.00	22,500.00	7%
99981	Unappropriated Fund Balance	1,965,367.27	2,300,586.23	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$1,965,367.27**	**$2,300,586.23**	**$332,500.00**	**$355,000.00**	**$22,500.00**	**7%**
	Fund Revenue Total: 285 - Title III	**$2,096,424.40**	**$2,380,012.63**	**$2,394,200.00**	**$2,081,500.00**	**($312,700.00)**	**-13%**
	Fund Expenditure Total: 285 - Title III	**$2,096,424.40**	**$2,380,012.63**	**$2,394,200.00**	**$2,081,500.00**	**($312,700.00)**	**-13%**
	Fund Net Total: 285 - Title III	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-13%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Revenues							
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%**
Expenditures							
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	400,000.00	611,000.00	211,000.00	53%
	Account Classification Total: CR - Contigencies	**$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 Revenue	Total: 285 - Title III	$990,883.36	$873,595.21	$879,000.00	$853,000.00	($26,000.00)	-3%
Fund Expenditure	Total: 285 - Title III	$990,883.36	$873,595.21	$879,000.00	$853,000.00	($26,000.00)	-3%
Fund Net	Total: 285 - Title III	$0.00	$0.00	$0.00	$0.00	$0.00	-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							
Revenues							
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%**
Expenditures							
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	500,000.00	325,000.00	(175,000.00)	-35%
	Account Classification Total: CR - Contigencies	**$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 Revenue	Total: 285 - Title III	$1,105,541.04	$1,096,852.71	$1,105,700.00	$828,000.00	($277,700.00)	-25%
Fund Expenditure	Total: 285 - Title III	$1,105,541.04	$1,096,852.71	$1,105,700.00	$828,000.00	($277,700.00)	-25%
Fund Net	Total: 285 - Title III	$0.00	$0.00	$0.00	$0.00	$0.00	-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							
Revenues							
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%**
Expenditures							
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	125,000.00	102,500.00	(22,500.00)	-18%
	Account Classification Total: CR - Contigencies	**$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
	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%
Fund Revenue	Total: 285 - Title III	$0.00	$232,767.72	$231,500.00	$222,500.00	($9,000.00)	-4%
Fund Expenditure	Total: 285 - Title III	$0.00	$232,767.72	$231,500.00	$222,500.00	($9,000.00)	-4%
Fund Net	Total: 285 - Title III	$0.00	$0.00	$0.00	$0.00	$0.00	-4%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
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 - Contigencies							
99750	Operating Contingency	0.00	0.00	80,000.00	73,000.00	(7,000.00)	-9%
	Account Classification Total: CR - Contigencies	**$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%

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: 295 - O&C Title III							
Revenues							
IN - Interest							
39150	Investments - Interest On	2,216.96	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$2,216.96**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	406,009.34	408,226.30	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$406,009.34**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
IF - Interfund Transfers							
99171	Trans - Title III	0.00	408,226.30	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	408,226.30	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Expenditures Total	**$408,226.30**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Revenue Total: 295 - O&C Title III	**$408,226.30**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Expenditure Total: 295 - O&C Title III	**$408,226.30**	**$408,226.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Net Total: 295 - O&C Title III	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III							
Revenues							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
IN - Interest							
39150	Investments - Interest On	1,261.72	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$1,261.72**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	232,016.48	232,016.48	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$232,016.48**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 501 - Title III Original	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 302 - O&C Title III	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
IF - Interfund Transfers							
99171	Trans - Title III	0.00	232,016.48	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	233,278.20	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$233,278.20**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 501 - Title III Original	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 302 - O&C Title III	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Revenue Total: 295 - O&C Title III	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Expenditure Total: 295 - O&C Title III	**$233,278.20**	**$232,016.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Net Total: 295 - O&C Title III	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III							
Revenues							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
IN - Interest							
39150	Investments - Interest On	955.24	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$955.24**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	173,992.86	176,209.82	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$173,992.86**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 502 - Title III New	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 302 - O&C Title III	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
IF - Interfund Transfers							
99171	Trans - Title III	0.00	176,209.82	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	174,948.10	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$174,948.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 502 - Title III New	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 302 - O&C Title III	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Revenue Total: 295 - O&C Title III	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Expenditure Total: 295 - O&C Title III	**$174,948.10**	**$176,209.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Fund Net Total: 295 - O&C Title III	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
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**
Requirements by Fund				
Economic Development (610)	257,491	425,981	376,500	480,500
Total Requirements by Fund	**257,491**	**425,981**	**376,500**	**480,500**
Resources by Budgetary Category				
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	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
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 activites.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 610 - Economic Development							
Revenues							
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%**
Expenditures							
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%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
DS - Debt Service							
99950	Interfund Loan Principal	17,239.37	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: DS - Debt Service	**$17,239.37**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99010	Trans - Commissioners	1,000.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$1,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	79,500.00	249,500.00	170,000.00	214%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$79,500.00**	**$249,500.00**	**$170,000.00**	**214%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	59,248.42	229,005.09	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$59,248.42**	**$229,005.09**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 785 - Economic Development	**$257,491.18**	**$425,980.94**	**$376,500.00**	**$480,500.00**	**$104,000.00**	**28%**
Fund Revenue	**Total: 610 - Economic Development**	**$257,491.18**	**$425,980.94**	**$376,500.00**	**$480,500.00**	**$104,000.00**	**28%**
Fund Expenditure	**Total: 610 - Economic Development**	**$257,491.18**	**$425,980.94**	**$376,500.00**	**$480,500.00**	**$104,000.00**	**28%**
Fund Net	**Total: 610 - Economic Development**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**28%**

Klamath County, Oregon
2014-2015 Budget Presentation

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

Community Services Program - These are public services provided to the citizens of the county.

552 - Museum
593 - Fairgrounds
712 - Law Library

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Department Mission:

The Klamath County Museum preserves and protects the county's artifacts, museum buildings, historic sites, written and oral histories, and traditions. It also works to educate the public about the value of these resources.

Mandated Services:

Self-Imposed: Klamath County owns three properties listed on the National Register of Historic Places. The Klamath County Museum is the repository for numerous county records, including tax records, court records and files, maps, aerial photos and numerous types of miscellaneous county-generated records.

Department Overview:

The Museum Department oversees the maintenance and operation of three county-owned historic properties and collections stored inside the buildings. The Klamath County Museum (main museum) is housed in the 1935 Klamath Armory/Auditorium building. The Baldwin Hotel building, constructed in 1905, was acquired by the county in 1977, and has been operated as a museum since 1978. The eight-acre Fort Klamath Museum, acquired in 1966, takes in the heart of the parade grounds from the frontier military post that operated from 1863 to 1889.

Successes and Challenges:

Museum attendance over the past few years has averaged about 6,000 per year at the Klamath County Museum, 4,000 at the Fort Klamath Museum and 1,000 at the Baldwin Hotel Museum. The museum department has expanded special programs and presentations, including many held off museum property in the community. Attendance at special programs in 2013 totaled 2,195 people. The museum has an agreement with Amtrak to provide trained docents on the Coast Starlight train between Klamath Falls and Eugene. Amtrak docents served a total audience conservatively estimated at 7,000 passengers in 2013.

Fiscal 2014 is the first year the museum has been able to enjoy the full benefit of the three year levy passed in 2011. Over the past two years, $70,000 of revenue from the levy was used to restore funds that had been drawn from the museum's reserve account in prior years. The museum hired two museum professionals in the past year, and has its first full-time maintenance technician.

The primary challenge facing the museum is the expiration of a three-year serial levy in June. A measure that would renew the 5-cents-per-thousand levy for five years will be on the May 20 ballot.

Other challenges include the need for an updated security system, a leaking section in the roof of the main museum, and a dilapidated set of stairs on the outside of the Baldwin Hotel Museum.

Budget Overview:

Major revenue sources for the Museum consist of transient room tax, grants, donations and gift shop sales.

Major expenditures consist of personnel services and material costs consisting of restoration items, cataloging items and utilities.

Significant Changes:

The proposed Museum budget for FY 2015 is based on a scenario in which the levy is not renewed. Most museum staff would remain on the job through the end of September. As the end of the first quarter approaches, the county would have to identify one FTE to remain as caretaker of the facilities. Funding is parked in the temporary help line to cover the one position.

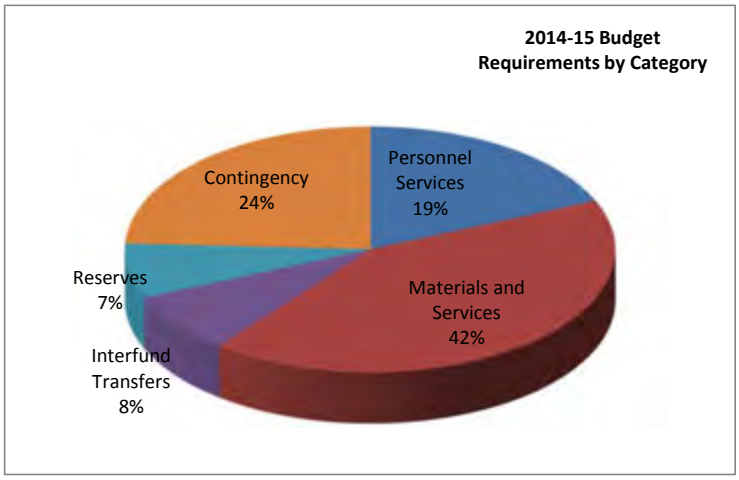
Key issues:

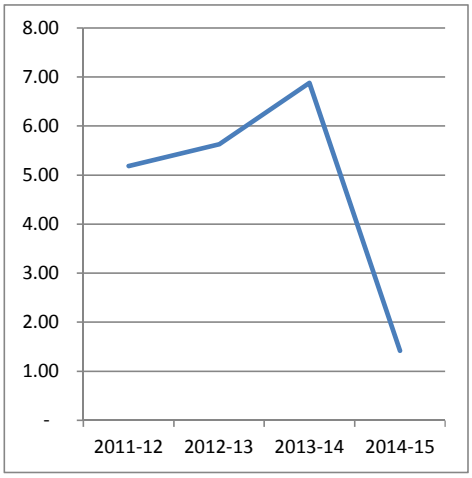
A political action committee formed in 2011 has been re-activated to seek voter approval of a five-year levy to fund museum operations. The proposed levy of 5 cents per $1,000 of value would generate $214,000 in the first year. This revenue will enable to the museum to maintain existing open hours, offer programs in the community, grant free admission to all children age 12 and under, and conduct an outreach program to local schools.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
552 Museum

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	178,774	219,483	277,305	106,184
Materials and Services	134,768	141,357	245,232	240,918
Capital Outlay	17,000	18,000	-	-
Subtotal Current Expenditures	**330,542**	**378,840**	**522,537**	**347,102**
Interfund Transfers	75,000	45,000	25,000	45,865
Reserves	-	-	87,000	41,135
Contingency	-	-	75,188	139,000
Unappropriated Fund Balance	299,902	366,827	-	-
Subtotal Noncurrent Expenditures	**374,902**	**411,827**	**187,188**	**226,000**
Total Requirements by Budgetary Category	**705,444**	**790,667**	**709,725**	**573,102**
Requirements by Fund				
Museum (605)	705,444	790,667	709,725	573,102
Total Requirements by Fund	**705,444**	**790,667**	**709,725**	**573,102**
Resources by Budgetary Category				
Taxes	218,515	213,314	210,000	-
Intergovernmental	15,310	17,830	18,950	15,000
Charges for Services	20,574	17,423	15,500	15,500
Investment Earnings	1,332	880	1,000	1,000
Interfund Transfers	155,000	131,903	100,275	232,602
Miscellaneous	98,321	109,415	59,000	59,000
Beginning Fund Balance	196,393	299,902	305,000	250,000
Total Resources by Budgetary Category	**705,444**	**790,667**	**709,725**	**573,102**
Full-Time Employee Equivalents	5.19	5.63	6.88	1.42

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Museum	573,102	106,184	1.42
Total Mandates	**573,102**	**106,184**	**1.42**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Museum	Museum Manager	60555255361210	0.2500	Non-Union	UF20	7	$0.00	$11,756.40	$205.74	$728.90	$170.47	$235.13	$8.61	$2,625.00	$0.00	$5.22	$5.10	$1,998.59	$17,739.15
Museum	Museum Curator	60555255361220	0.2500	Local 121	LH13	2	$0.00	$8,102.99	$141.80	$502.39	$117.49	$162.06	$8.61	$2,625.00	$0.00	$5.22	$5.10	$1,377.51	$13,048.17
Museum	Lead Museum Collections Assist.	60555255361242	0.1875	Local 121	LH08	1	$0.00	$4,365.38	$76.39	$270.65	$63.30	$87.31	$6.46	$2,625.00	$0.00	$5.22	$5.10	$742.12	$8,246.93
Museum	Museum Collections Assistant	60555255361242	0.1200	Non-Union	UH08	1	$0.00	$2,652.88	$46.43	$164.48	$38.47	$53.06	$4.13	$0.00	$0.00	$0.00	$0.00	$0.00	$2,959.43
Museum	Museum Collections Assistant	60555255361242	0.1200	Non-Union	UH08	1	$0.00	$2,639.49	$46.19	$163.65	$38.27	$52.79	$4.13	$0.00	$0.00	$0.00	$0.00	$0.00	$2,944.52
Museum	Museum Aide	60555255361461	0.1200	Non-Union	MIN WAGE	1	$0.00	$2,280.10	$39.90	$141.37	$33.06	$45.60	$4.13	$0.00	$0.00	$0.00	$0.00	$0.00	$2,544.16
Museum	Museum Aide	60555255361461	0.0000	Non-Union	MIN WAGE	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Museum	Maintenance Technician II	60555255363350	0.2500	Local 121	LH10	2	$0.00	$6,717.87	$117.56	$416.51	$97.41	$134.36	$8.61	$2,625.00	$0.00	$5.22	$5.10	$1,142.04	$11,269.68
Museum	Temporary Help	60555255363920	0.0000	Non-Union	MIN WAGE	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Museum	Temporary Help	60555255363920	0.0000	Non-Union	UH05	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Museum	Temporary Help	60555255363920	0.1200	Non-Union	UH05	1	$0.00	$1,965.00	$34.39	$121.83	$28.49	$39.30	$8.61	$0.00	$0.00	$0.00	$0.00	$0.00	$2,197.62
Museum	Temporary Help	60555255363920	0.0000	Non-Union		1		$4,570.00	$79.98	$283.34	$66.27	$91.40	$6.46	$0.00	$0.00	$0.00	$0.00	$0.00	$5,097.44
Museum	Temporary Help	60555255363920	0.0000	Non-Union		1		$36,000.00	$630.00	$2,232.00	$522.00	$720.00	$34.45	$0.00	$0.00	$0.00	$0.00	$0.00	$40,138.45
			1.4175				**$0.00**	**$81,050.11**	**$1,418.38**	**$5,025.11**	**$1,175.23**	**$1,621.00**	**$94.20**	**$10,500.00**	**$0.00**	**$20.88**	**$20.40**	**$5,260.25**	**$106,185.55**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Revenues							
PT - Property Taxes							
31100	Property Taxes - Current	217,711.87	212,924.78	210,000.00	0.00	(210,000.00)	-100%
31200	Property Taxes - Prior	0.00	389.00	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	802.84	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: PT - Property Taxes	**$218,514.71**	**$213,313.78**	**$210,000.00**	**$0.00**	**($210,000.00)**	**-100%**
IG - Intergovernmental							
33130	Fish & Wildlife	358.81	335.97	350.00	0.00	(350.00)	-100%
33321	Cultural coalition	11,276.00	10,536.00	15,000.00	15,000.00	0.00	0%
33350	State Board of Forestry	3,675.25	6,957.65	3,600.00	0.00	(3,600.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$15,310.06**	**$17,829.62**	**$18,950.00**	**$15,000.00**	**($3,950.00)**	**-21%**
CS - Charges for Service							
34220	Room Rental	3,240.00	3,140.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	17,334.25	14,283.38	13,000.00	13,000.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$20,574.25**	**$17,423.38**	**$15,500.00**	**$15,500.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,331.52	879.80	1,000.00	1,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$1,331.52**	**$879.80**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	4,581.52	6,264.66	3,000.00	3,000.00	0.00	0%
36340	Donations	59,724.18	48,931.52	50,000.00	50,000.00	0.00	0%
36370	Donations - Museum Sales	34,015.04	54,219.25	6,000.00	6,000.00	0.00	0%
	Account Classification Total: MI - Miscellaneous	**$98,320.74**	**$109,415.43**	**$59,000.00**	**$59,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39021	Trans - Museum Operations	50,000.00	20,000.00	0.00	0.00	0.00	N/A
39022	Trans - Museum Reserve	0.00	0.00	0.00	45,865.00	45,865.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
39055	Trans - Transient Room	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
	Account Classification Total: TI - Interfund Transfers	**$154,999.71**	**$131,903.00**	**$100,275.00**	**$232,602.00**	**$132,327.00**	**132%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	196,392.52	299,901.70	305,000.00	250,000.00	(55,000.00)	-18%
	Account Classification Total: FB - Fund Balances	**$196,392.52**	**$299,901.70**	**$305,000.00**	**$250,000.00**	**($55,000.00)**	**-18%**
	Revenues Total	**$705,443.51**	**$790,666.71**	**$709,725.00**	**$573,102.00**	**($136,623.00)**	**-19%**
Expenditures							
PS - Personnel Services							
61210	Museum Manager	46,269.00	46,560.00	46,560.00	11,756.00	(34,804.00)	-75%
61220	Museum Curator	38,118.39	51,912.27	30,461.00	8,102.00	(22,359.00)	-73%
61242	Museum Asst/Collection Mgr	28,746.21	34,563.43	38,249.00	9,658.00	(28,591.00)	-75%
61461	Museum Aide	8,711.00	8,870.84	17,940.00	2,280.00	(15,660.00)	-87%
63350	Maintenance Technician II	0.00	3,943.08	25,572.00	6,718.00	(18,854.00)	-74%
63920	Temporary Help	18,564.65	19,212.68	32,305.00	42,535.00	10,230.00	32%
63930	FICA	9,710.40	12,013.46	14,617.00	6,200.00	(8,417.00)	-58%
63940	Workmans Compensation Tax	131.94	150.24	237.00	94.00	(143.00)	-60%
63941	Workmans Compensation	1,297.56	3,873.27	4,395.00	1,621.00	(2,774.00)	-63%
63950	Medical Insurance	14,953.60	23,337.62	43,227.00	10,500.00	(32,727.00)	-76%
63951	Life Insurance	110.29	126.16	84.00	21.00	(63.00)	-75%
63952	Short Term Disability	42.50	59.50	82.00	21.00	(61.00)	-74%
63960	Retirement - General	8,595.24	10,818.43	19,181.00	5,260.00	(13,921.00)	-73%
63980	Unemployment Compensation	3,283.38	3,802.21	4,395.00	1,418.00	(2,977.00)	-68%
63990	Cell Phone Allowance	240.00	240.00	0.00	0.00	0.00	N/A
	Account Classification Total: PS - Personnel Services	**$178,774.16**	**$219,483.19**	**$277,305.00**	**$106,184.00**	**($171,121.00)**	**-62%**
MS - Material and Services							
44010	Mgmt Travel & Training	318.02	85.00	2,000.00	500.00	(1,500.00)	-75%
44060	Janitorial Supplies	408.15	594.27	1,072.00	500.00	(572.00)	-53%
44100	Supplies - Office	4,576.51	1,526.52	4,000.00	500.00	(3,500.00)	-88%
44110	Supplies - Other	44,403.78	33,062.58	100,000.00	100,000.00	0.00	0%
44118	Supplies - Exhibit	384.76	1,312.80	3,000.00	500.00	(2,500.00)	-83%
44122	Supplies - Conservation	4,325.00	8,108.67	3,000.00	1,000.00	(2,000.00)	-67%
44123	Supplies - Activities	986.66	1,049.18	2,000.00	200.00	(1,800.00)	-90%
44124	Oregon Cultural Trust	10,316.00	0.00	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	600.00	600.00	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
44250	Vehicle Fuel	1,772.16	1,418.07	2,000.00	800.00	(1,200.00)	-60%
44260	Vehicle Maintenance & Repair	203.85	711.93	700.00	500.00	(200.00)	-29%
44264	Security/Alarms	0.00	0.00	0.00	1,200.00	1,200.00	N/A
44276	Building Repair	0.00	519.42	7,000.00	3,000.00	(4,000.00)	-57%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	750.00	750.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	1,600.00	1,600.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	7,800.00	7,800.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44640	Telephone	2,353.53	3,010.96	3,000.00	3,000.00	0.00	0%
44700	Postage	258.42	238.25	500.00	500.00	0.00	0%
45022	Website Hosting Services	0.00	42.27	0.00	400.00	400.00	N/A
45980	Promotion / PR	3,074.37	3,019.10	5,000.00	500.00	(4,500.00)	-90%
99755	Risk Management	0.00	15,123.00	14,787.00	15,779.00	992.00	7%
99760	Insurance/Liability	14,301.00	24,633.00	27,689.00	29,547.00	1,858.00	7%
99765	Insurance/Workmans Compensation	1,419.44	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	34,844.00	46,815.00	11,971.00	34%
99780	Facility Services	13,893.00	14,438.00	14,585.00	0.00	(14,585.00)	-100%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	4,862.00	2,237.00	85%
99782	Steering Committee User Charge	1,050.00	1,260.00	1,830.00	2,265.00	435.00	24%
Account Classification Total: MS - Material and Services		**$134,767.65**	**$141,356.72**	**$245,232.00**	**$240,918.00**	**($4,314.00)**	**-2%**
CO - Capital Outlay							
88170	Facilities Improvement	17,000.00	18,000.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$17,000.00**	**$18,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	0.00	0.00	45,865.00	45,865.00	N/A
99042	Trans - Museum Reserve	50,000.00	20,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	20,000.00	20,000.00	20,000.00	0.00	(20,000.00)	-100%
99830	Trans - Vehicle Reserve	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$75,000.00**	**$45,000.00**	**$25,000.00**	**$45,865.00**	**$20,865.00**	**83%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	75,188.00	139,000.00	63,812.00	85%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$75,188.00**	**$139,000.00**	**$63,812.00**	**85%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	87,000.00	41,135.00	(45,865.00)	-53%
99981	Unappropriated Fund Balance	299,901.70	366,826.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$299,901.70**	**$366,826.80**	**$87,000.00**	**$41,135.00**	**($45,865.00)**	**-53%**
	Expenditures Total	**$705,443.51**	**$790,666.71**	**$709,725.00**	**$573,102.00**	**($136,623.00)**	**-19%**
Fund Revenue	**Total: 605 - Museum**	**$705,443.51**	**$790,666.71**	**$709,725.00**	**$573,102.00**	**($136,623.00)**	**-19%**
Fund Expenditure	**Total: 605 - Museum**	**$705,443.51**	**$790,666.71**	**$709,725.00**	**$573,102.00**	**($136,623.00)**	**-19%**
Fund Net	**Total: 605 - Museum**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-19%**

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: 605 - Museum							
Revenues							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
PT - Property Taxes							
31100	Property Taxes - Current	217,711.87	212,924.78	210,000.00	0.00	(210,000.00)	-100%
31200	Property Taxes - Prior	0.00	389.00	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	802.84	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: PT - Property Taxes	**$218,514.71**	**$213,313.78**	**$210,000.00**	**$0.00**	**($210,000.00)**	**-100%**
IG - Intergovernmental							
33130	Fish & Wildlife	358.81	335.97	350.00	0.00	(350.00)	-100%
33350	State Board of Forestry	3,675.25	6,957.65	3,600.00	0.00	(3,600.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$4,034.06**	**$7,293.62**	**$3,950.00**	**$0.00**	**($3,950.00)**	**-100%**
CS - Charges for Service							
34220	Room Rental	3,240.00	3,140.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	17,334.25	14,283.38	13,000.00	13,000.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$20,574.25**	**$17,423.38**	**$15,500.00**	**$15,500.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	0.81	40.40	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$0.81**	**$40.40**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	4,581.52	6,264.66	3,000.00	3,000.00	0.00	0%
36340	Donations	59,724.18	48,931.52	50,000.00	50,000.00	0.00	0%
	Account Classification Total: MI - Miscellaneous	**$64,305.70**	**$55,196.18**	**$53,000.00**	**$53,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39022	Trans - Museum Reserve	0.00	0.00	0.00	45,865.00	45,865.00	N/A
39055	Trans - Transient Room	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
	Account Classification Total: TI - Interfund Transfers	**$104,999.71**	**$111,903.00**	**$100,275.00**	**$153,602.00**	**$53,327.00**	**53%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	5,562.59	84,169.80	75,000.00	20,000.00	(55,000.00)	-73%
	Account Classification Total: FB - Fund Balances	**$5,562.59**	**$84,169.80**	**$75,000.00**	**$20,000.00**	**($55,000.00)**	**-73%**
	Sub Department Total: 553 - Museum Operations	**$417,991.83**	**$489,340.16**	**$457,725.00**	**$242,102.00**	**($215,623.00)**	**-47%**
Expenditures							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
PS - Personnel Services							
61210	Museum Manager	46,269.00	46,560.00	46,560.00	11,756.00	(34,804.00)	-75%
61220	Museum Curator	38,118.39	51,912.27	30,461.00	8,102.00	(22,359.00)	-73%
61242	Museum Asst/Collection Mgr	28,746.21	34,563.43	38,249.00	9,658.00	(28,591.00)	-75%
61461	Museum Aide	8,711.00	8,870.84	17,940.00	2,280.00	(15,660.00)	-87%
63350	Maintenance Technician II	0.00	3,943.08	25,572.00	6,718.00	(18,854.00)	-74%
63920	Temporary Help	18,564.65	19,212.68	32,305.00	42,535.00	10,230.00	32%
63930	FICA	9,710.40	12,013.46	14,617.00	6,200.00	(8,417.00)	-58%
63940	Workmans Compensation Tax	131.94	150.24	237.00	94.00	(143.00)	-60%
63941	Workmans Compensation	1,297.56	3,873.27	4,395.00	1,621.00	(2,774.00)	-63%
63950	Medical Insurance	14,953.60	23,337.62	43,227.00	10,500.00	(32,727.00)	-76%
63951	Life Insurance	110.29	126.16	84.00	21.00	(63.00)	-75%
63952	Short Term Disability	42.50	59.50	82.00	21.00	(61.00)	-74%
63960	Retirement - General	8,595.24	10,818.43	19,181.00	5,260.00	(13,921.00)	-73%
63980	Unemployment Compensation	3,283.38	3,802.21	4,395.00	1,418.00	(2,977.00)	-68%
63990	Cell Phone Allowance	240.00	240.00	0.00	0.00	0.00	N/A
	Account Classification Total: PS - Personnel Services	**$178,774.16**	**$219,483.19**	**$277,305.00**	**$106,184.00**	**($171,121.00)**	**-62%**
MS - Material and Services							
44010	Mgmt Travel & Training	318.02	85.00	2,000.00	500.00	(1,500.00)	-75%
44060	Janitorial Supplies	408.15	594.27	1,072.00	500.00	(572.00)	-53%
44100	Supplies - Office	4,576.51	1,526.52	4,000.00	500.00	(3,500.00)	-88%
44118	Supplies - Exhibit	384.76	1,312.80	3,000.00	500.00	(2,500.00)	-83%
44122	Supplies - Conservation	4,325.00	8,108.67	3,000.00	1,000.00	(2,000.00)	-67%
44123	Supplies - Activities	986.66	1,049.18	2,000.00	200.00	(1,800.00)	-90%
44200	Dues / Fees	0.00	0.00	600.00	600.00	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
44250	Vehicle Fuel	1,772.16	1,418.07	2,000.00	800.00	(1,200.00)	-60%
44260	Vehicle Maintenance & Repair	203.85	711.93	700.00	500.00	(200.00)	-29%
44264	Security/Alarms	0.00	0.00	0.00	1,200.00	1,200.00	N/A
44270	Bldg Maintenance & Repair	0.00	30.70	0.00	0.00	0.00	N/A
44276	Building Repair	0.00	519.42	7,000.00	3,000.00	(4,000.00)	-57%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	750.00	750.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	1,600.00	1,600.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	7,800.00	7,800.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44640	Telephone	2,353.53	3,010.96	3,000.00	3,000.00	0.00	0%
44700	Postage	258.42	238.25	500.00	500.00	0.00	0%
45022	Website Hosting Services	0.00	42.27	0.00	400.00	400.00	N/A
45980	Promotion / PR	3,074.37	3,019.10	5,000.00	500.00	(4,500.00)	-90%
99755	Risk Management	0.00	15,123.00	14,787.00	15,779.00	992.00	7%
99760	Insurance/Liability	14,301.00	24,633.00	27,689.00	29,547.00	1,858.00	7%
99765	Insurance/Workmans Compensation	1,419.44	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	34,844.00	46,815.00	11,971.00	34%
99780	Facility Services	13,893.00	14,438.00	14,585.00	0.00	(14,585.00)	-100%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	4,862.00	2,237.00	85%
99782	Steering Committee User Charge	1,050.00	1,260.00	1,830.00	2,265.00	435.00	24%
Account Classification Total: MS - Material and Services		**$80,047.87**	**$108,294.14**	**$130,232.00**	**$125,918.00**	**($4,314.00)**	**-3%**
IF - Interfund Transfers							
99042	Trans - Museum Reserve	50,000.00	20,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	20,000.00	20,000.00	20,000.00	0.00	(20,000.00)	-100%
99830	Trans - Vehicle Reserve	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$75,000.00**	**$45,000.00**	**$25,000.00**	**$0.00**	**($25,000.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	25,188.00	10,000.00	(15,188.00)	-60%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$25,188.00**	**$10,000.00**	**($15,188.00)**	**-60%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	84,169.80	116,562.83	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$84,169.80**	**$116,562.83**	**$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
Sub Department Total: 553 - Museum Operations		$417,991.83	$489,340.16	$457,725.00	$242,102.00	($215,623.00)	-47%
Fund Revenue	Total: 605 - Museum	$417,991.83	$489,340.16	$457,725.00	$242,102.00	($215,623.00)	-47%
Fund Expenditure	Total: 605 - Museum	$417,991.83	$489,340.16	$457,725.00	$242,102.00	($215,623.00)	-47%
Fund Net	Total: 605 - Museum	$0.00	$0.00	$0.00	$0.00	$0.00	-47%

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: 605 - Museum							
Revenues							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
IG - Intergovernmental							
33321	Cultural coalition	11,276.00	10,536.00	15,000.00	15,000.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$11,276.00**	**$10,536.00**	**$15,000.00**	**$15,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,330.71	839.40	1,000.00	1,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$1,330.71**	**$839.40**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36370	Donations - Museum Sales	34,015.04	54,219.25	6,000.00	6,000.00	0.00	0%
	Account Classification Total: MI - Miscellaneous	**$34,015.04**	**$54,219.25**	**$6,000.00**	**$6,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39021	Trans - Museum Operations	50,000.00	20,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$50,000.00**	**$20,000.00**	**$0.00**	**$79,000.00**	**$79,000.00**	
FB - Fund Balances							
31001	Beginning Fund Balance	190,829.93	215,731.90	230,000.00	230,000.00	0.00	0%
	Account Classification Total: FB - Fund Balances	**$190,829.93**	**$215,731.90**	**$230,000.00**	**$230,000.00**	**$0.00**	**0%**
	Sub Department Total: 554 - Museum Reserve	**$287,451.68**	**$301,326.55**	**$252,000.00**	**$331,000.00**	**$79,000.00**	**31%**
Expenditures							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
MS - Material and Services							
44110	Supplies - Other	44,403.78	33,062.58	100,000.00	100,000.00	0.00	0%
44124	Oregon Cultural Trust	10,316.00	0.00	15,000.00	15,000.00	0.00	0%
	Account Classification Total: MS - Material and Services	**$54,719.78**	**$33,062.58**	**$115,000.00**	**$115,000.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CO - Capital Outlay							
88170	Facilities Improvement	17,000.00	18,000.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$17,000.00**	**$18,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	0.00	0.00	45,865.00	45,865.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$45,865.00**	**$45,865.00**	
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	50,000.00	129,000.00	79,000.00	158%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$50,000.00**	**$129,000.00**	**$79,000.00**	**158%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	87,000.00	41,135.00	(45,865.00)	-53%
99981	Unappropriated Fund Balance	215,731.90	250,263.97	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$215,731.90**	**$250,263.97**	**$87,000.00**	**$41,135.00**	**($45,865.00)**	**-53%**
	Sub Department Total: 554 - Museum Reserve	**$287,451.68**	**$301,326.55**	**$252,000.00**	**$331,000.00**	**$79,000.00**	**31%**
	Fund Revenue Total: 605 - Museum	**$287,451.68**	**$301,326.55**	**$252,000.00**	**$331,000.00**	**$79,000.00**	**31%**
	Fund Expenditure Total: 605 - Museum	**$287,451.68**	**$301,326.55**	**$252,000.00**	**$331,000.00**	**$79,000.00**	**31%**
	Fund Net Total: 605 - Museum	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**31%**

Department Mission:

The Klamath County Fairground's Mission revolves around the entire Klamath Basin. Persons of all ages use the facilities that we offer for all types of community and livestock events at an affordable and economic price. The Fair is a vital resource for personal development along with key focus of education whereby the year-round activities constitute a living classroom for all persons involved. The Klamath County Fair is a driving force for economic activity. The Fairgrounds is one of the largest destination points in the Klamath County area for countless events that bring new dollars to the entire community, contributing to the economy and the Transient Room Tax.

Mandated Services:

The Fairgrounds operates under ORS 565-210, which has a Fair Board (appointed by the Board of County Commissioners), who has exclusive management of Fair, Fairgrounds, licenses and distribution of all proceeds.

The Fair Board has exclusive management of the ground and all property owned, leased, and devoted to the use of the County Fair.

The Fair Board operates the grounds and buildings to the fullest extent for the education, pleasure, recreation and public benefit.

The Fair Board shall fix sums to be paid (developed standard rates for services).

Self Imposed Services:

The Klamath County Fairgrounds provides economical, clean useful buildings, grounds, and arenas 365 days a year.

The Fair Board has developed and adopted Policies for:

- Professional Development, Compliance with Environmental Laws, Compliance with ORS 279 public purchasing and Contracting Laws, Animal Welfare Policy, Compliance with the Americans with Disabilities Act.

Department Overview:

The Klamath County Fairgrounds is a service provider and the citizens of the basin are our customers. We are obligated to provide to our customers the highest level of affordable quality entertainment and educational opportunities, all centered in an enjoyable, comfortable and affordable atmosphere. Our driving force is the desire for our customers to utilize and enjoy clean, updated rental facilities for family functions, public and private meetings as well as community functions and event production.

We have repeat customers that have been holding events at the Fairgrounds for over 20 years, and we have new customers that always relay that we are the one of the best facilities for services and

cost. The fairgrounds in 2011/2012 had 590 events (133 youth, 131 private, 326 public) with an attendance of 184,221. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects.

Successes and Challenges:

The Fair Board and Fairgrounds management have effectively managed costs over the last fiscal year. Reductions in spending that were implemented in FY 12/13 continue to be enforced today. The biggest challenge we face is maintaining the facility with reduced staff hours and reduced expenditures. Opportunities exist to continue to improve efficiency and increase rental revenues. The Fair Board is actively engaged in improving the facilities, the County Fair and user experiences.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the Transient Room Tax (TRT), room rentals and State appropriation for fair. The TRT and The State Fair funds (fair only) have strict guidelines for use. Our major expenses are in maintenance on the older buildings, older equipment (engine repairs and up keep, tires, oil, gas), supplies for events (panels, sand, gates, tables, chairs, PA systems, stages). Maintain plumbing and electrical for 6 buildings and wash stations (inside and outside, freezing weather), grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing). The personnel currently are 1 administrator, 1 office staff, and the reduced number of maintenance workers to 5. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

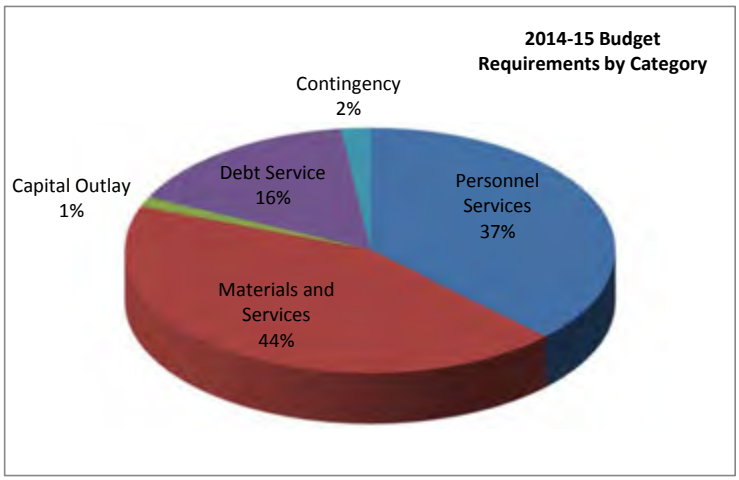
Key Issues:

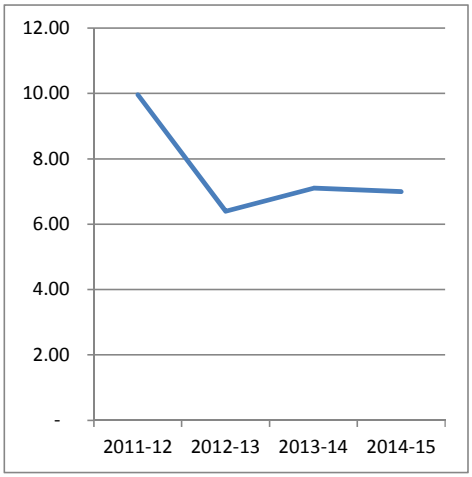
The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County General Fund budget in 1978. Yet, we have a stable source of income from the Transient Room Tax, which was totally promoted by the Fair Board. The Transient Room Tax revenue has been increasing slightly over the last two years as the economy has improved. When the transient room tax revenue is up we implement well needed projects for buildings, capital equipment, paving, roofing, items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
593 Fairgrounds

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	483,029	393,304	433,673	432,516
Materials and Services	524,774	481,118	495,477	502,137
Capital Outlay	40,605	-	-	15,000
Debt Service	-	309,165	247,000	185,000
Subtotal Current Expenditures	**1,048,408**	**1,183,588**	**1,176,150**	**1,134,653**
Contingency	-	-		22,404
Unappropriated Fund Balance	90,725	154,762	-	-
Subtotal Noncurrent Expenditures	**90,725**	**154,762**	**-**	**22,404**
Total Requirements by Budgetary Category	**1,139,132**	**1,338,349**	**1,176,150**	**1,157,057**
Requirements by Fund				
Fairgrounds (740)	1,139,132	1,338,349	1,176,150	1,157,057
Total Requirements by Fund	**1,139,132**	**1,338,349**	**1,176,150**	**1,157,057**
Resources by Budgetary Category				
Intergovernmental	50,002	48,110	50,000	48,110
Charges for Services	379,079	393,922	440,705	390,291
Investment Earnings	12	2	-	-
Miscellaneous	-		20,500	-
Interfund Transfers	390,437	569,610	479,675	531,628
Debt Proceeds	308,224	233,231	185,000	123,000
Sale of Capital Assets	-	2,750	-	-
Beginning Fund Balance	11,379	90,725	270	64,028
Total Resources by Budgetary Category	**1,139,132**	**1,338,349**	**1,176,150**	**1,157,057**
Full-Time Employee Equivalents	9.96	6.40	7.10	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Fairgrounds Operating	1,015,322	432,516	7.00
Fair	141,735	-	-
Total Mandates	**1,157,057**	**432,516**	**7.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Fairboard	Secretary I	74059359861520	0.8000	Non-Union	UH15	1	$0.00	$23,200.59	$406.01	$1,438.44	$336.41	$464.01	$27.56	$10,500.00	$0.00	$20.88	$20.40	$3,944.10	$40,358.40
Fairboard	Secretary II	74059359861630	0.8000	Non-Union	UH16	7	$0.00	$31,076.46	$543.84	$1,926.74	$450.61	$621.53	$27.56	$10,500.00	$0.00	$20.88	$20.40	$5,283.00	$50,471.01
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	7	$0.00	$30,216.03	$528.78	$1,873.39	$438.13	$604.32	$31.01	$10,500.00	$0.00	$20.88	$20.40	$5,136.73	$49,369.67
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	1	$0.00	$23,656.83	$413.99	$1,466.72	$343.02	$473.14	$31.01	$10,500.00	$0.00	$20.88	$20.40	$4,021.66	$40,947.66
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	$0.00	$31,658.51	$554.02	$1,962.83	$459.05	$633.17	$31.01	$10,500.00	$0.00	$20.88	$20.40	$5,381.95	$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	$0.00	$31,658.51	$554.02	$1,962.83	$459.05	$633.17	$31.01	$10,500.00	$0.00	$20.88	$20.40	$5,381.95	$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	5	$0.00	$30,346.35	$531.06	$1,881.47	$440.02	$606.93	$31.01	$10,500.00	$0.00	$20.88	$20.40	$5,158.88	$49,537.00
Fairboard	Fairgrounds Manager	74059359863310	0.9000	Non-union	DF10	7	$0.00	$62,328.75	$1,090.75	$3,864.38	$903.77	$1,246.57	$31.01	$10,500.00	$0.00	$86.04	$20.40	$10,595.89	$90,667.56
Fairboard	Overtime	74059359863900					$0.00	$6,800.00	$119.00	$421.60	$98.60	$136.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,156.00	$8,731.20
			7.0000				**$0.00**	**$270,942.02**	**$4,741.49**	**$16,798.41**	**$3,928.66**	**$5,418.84**	**$241.16**	**$84,000.00**	**$0.00**	**$232.20**	**$163.20**	**$ 46,060.14**	**$ 432,526.12**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
88340	Roof repair Main Exhibit building	$ 15,000.0
	Total	$ 15,000

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Revenues							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	48,110.00	(1,890.00)	-4%
	Account Classification Total: IG - Intergovernmental	**$50,001.88**	**$48,110.29**	**$50,000.00**	**$48,110.00**	**($1,890.00)**	**-4%**
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	280,000.00	20,000.00	8%
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	500.00	(565.00)	-53%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
	Account Classification Total: CS - Charges for Service	**$379,078.96**	**$393,921.78**	**$440,705.00**	**$390,291.00**	**($50,414.00)**	**-11%**
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$11.86**	**$1.71**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36340	Donations	0.00	0.00	20,500.00	0.00	(20,500.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$0.00**	**$20,500.00**	**$0.00**	**($20,500.00)**	**-100%**
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
	Account Classification Total: TI - Interfund Transfers	**$390,437.09**	**$569,609.62**	**$479,675.00**	**$531,628.00**	**$51,953.00**	**11%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	123,000.00	(62,000.00)	-34%
	Account Classification Total: DP - Debt Proceeds	**$308,223.81**	**$233,231.13**	**$185,000.00**	**$123,000.00**	**($62,000.00)**	**-34%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		**$0.00**	**$2,750.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	270.00	64,028.00	63,758.00	23614%
Account Classification Total: FB - Fund Balances		**$11,378.80**	**$90,724.69**	**$270.00**	**$64,028.00**	**$63,758.00**	**23614%**
Revenues Total		**$1,139,132.40**	**$1,338,349.22**	**$1,176,150.00**	**$1,157,057.00**	**($19,093.00)**	**-2%**
Expenditures							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	31,067.00	(34,317.00)	-52%
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	93,663.00	(52,076.00)	-36%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	62,329.00	617.00	1%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	6,800.00	0.00	0%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	20,727.00	(665.00)	-3%
63940	Workmans Compensation Tax	234.74	213.52	245.00	241.00	(4.00)	-2%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	5,419.00	(1,013.00)	-16%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	84,000.00	9,600.00	13%
63951	Life Insurance	254.14	232.55	232.00	232.00	0.00	0%
63952	Short Term Disability	180.20	163.20	163.00	163.00	0.00	0%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	46,060.00	1,318.00	3%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	4,741.00	(1,691.00)	-26%
Account Classification Total: PS - Personnel Services		**$483,028.94**	**$393,303.74**	**$433,673.00**	**$432,516.00**	**($1,157.00)**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	2,000.00	500.00	33%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	2,200.00	200.00	10%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	5,036.00	3,036.00	152%
44113	Office Equipment	862.97	0.00	0.00	1,000.00	1,000.00	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
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	2,000.00	1,000.00	100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	2,500.00	1,000.00	67%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	19,000.00	(755.00)	-4%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	45,770.00	27,000.00	(18,770.00)	-41%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	6,000.00	(3,000.00)	-33%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	17,000.00	0.00	0%
44520	Legal Fees	0.00	3,489.85	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	2,938.00	438.00	18%
44590	Committee Expenses	1,405.06	149.98	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	38,000.00	(9,000.00)	-19%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	33,029.00	5,029.00	18%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	70,000.00	10,800.00	18%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	8,039.00	3,039.00	61%
44640	Telephone	5,769.70	5,244.21	5,000.00	5,000.00	0.00	0%
44670	Equipment	7,403.09	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	365.54	317.41	600.00	835.00	235.00	39%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	21,649.00	20,649.00	2065%
45020	Contract Services	46,351.74	0.00	25,155.00	34,801.00	9,646.00	38%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	8,814.00	2,814.00	47%
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	17,500.00	17,600.00	17,500.00	17,800.00	300.00	2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	4,000.00	1,500.00	60%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	38,611.00	31,000.00	29,112.00	(1,888.00)	-6%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	54,513.00	(3,536.00)	-6%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	34,035.00	(2,063.00)	-6%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Account Classification Total: MS - Material and Services		**$524,773.84**	**$481,118.41**	**$495,477.00**	**$502,137.00**	**$6,660.00**	**1%**
CO - Capital Outlay							
88340	Bldg Improvement	24,734.00	0.00	0.00	15,000.00	15,000.00	N/A
88360	Equipment	15,870.93	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$40,604.93**	**$0.00**	**$0.00**	**$15,000.00**	**$15,000.00**	
DS - Debt Service							
99950	Interfund Loan Principal	0.00	308,223.81	247,000.00	185,000.00	(62,000.00)	-25%
99960	Interfund Loan Interest	0.00	941.65	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$0.00**	**$309,165.46**	**$247,000.00**	**$185,000.00**	**($62,000.00)**	**-25%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	22,404.00	22,404.00	N/A
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$0.00**	**$22,404.00**	**$22,404.00**	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	90,724.69	154,761.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$90,724.69**	**$154,761.61**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures Total		**$1,139,132.40**	**$1,338,349.22**	**$1,176,150.00**	**$1,157,057.00**	**($19,093.00)**	**-2%**
Fund Revenue	**Total: 740 - Fairgrounds**	**$1,139,132.40**	**$1,338,349.22**	**$1,176,150.00**	**$1,157,057.00**	**($19,093.00)**	**-2%**
Fund Expenditure	**Total: 740 - Fairgrounds**	**$1,139,132.40**	**$1,338,349.22**	**$1,176,150.00**	**$1,157,057.00**	**($19,093.00)**	**-2%**
Fund Net	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	0.00	(50,000.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$50,001.88**	**$48,110.29**	**$50,000.00**	**$0.00**	**($50,000.00)**	**-100%**
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	0.00	(260,000.00)	-100%
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	0.00	(1,065.00)	-100%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
	Account Classification Total: CS - Charges for Service	**$379,078.96**	**$393,921.78**	**$440,705.00**	**$0.00**	**($440,705.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$11.86**	**$1.71**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	0.00	(479,675.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$390,437.09**	**$569,609.62**	**$479,675.00**	**$0.00**	**($479,675.00)**	**-100%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	0.00	(185,000.00)	-100%
	Account Classification Total: DP - Debt Proceeds	**$308,223.81**	**$233,231.13**	**$185,000.00**	**$0.00**	**($185,000.00)**	**-100%**
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$0.00**	**$2,750.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$11,378.80**	**$90,724.69**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 593 - Fair Board	**$1,139,132.40**	**$1,338,349.22**	**$1,155,380.00**	**$0.00**	**($1,155,380.00)**	**-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
Expenditures							
Department: 593 - Fair Board							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	0.00	0.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	0.00	(65,384.00)	-100%
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	0.00	(145,739.00)	-100%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	0.00	(61,712.00)	-100%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	0.00	(6,800.00)	-100%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	0.00	(21,392.00)	-100%
63940	Workmans Compensation Tax	234.74	213.52	245.00	0.00	(245.00)	-100%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	0.00	(6,432.00)	-100%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	0.00	(74,400.00)	-100%
63951	Life Insurance	254.14	232.55	232.00	0.00	(232.00)	-100%
63952	Short Term Disability	180.20	163.20	163.00	0.00	(163.00)	-100%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	0.00	(44,742.00)	-100%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	0.00	(6,432.00)	-100%
Account Classification Total: PS - Personnel Services		**$483,028.94**	**$393,303.74**	**$433,673.00**	**$0.00**	**($433,673.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	0.00	(1,500.00)	-100%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	0.00	(2,000.00)	-100%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	0.00	(2,000.00)	-100%
44113	Office Equipment	862.97	0.00	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	0.00	(1,000.00)	-100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	0.00	(19,755.00)	-100%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	25,000.00	0.00	(25,000.00)	-100%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	0.00	(9,000.00)	-100%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	0.00	(17,000.00)	-100%
44520	Legal Fees	0.00	3,489.85	0.00	0.00	0.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	0.00	(2,500.00)	-100%
44590	Committee Expenses	1,405.06	149.98	1,500.00	0.00	(1,500.00)	-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
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	0.00	(47,000.00)	-100%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	0.00	(28,000.00)	-100%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	0.00	(59,200.00)	-100%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	0.00	(5,000.00)	-100%
44640	Telephone	5,769.70	5,244.21	5,000.00	0.00	(5,000.00)	-100%
44670	Equipment	7,403.09	0.00	0.00	0.00	0.00	N/A
44700	Postage	365.54	317.41	600.00	0.00	(600.00)	-100%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	0.00	(1,000.00)	-100%
45020	Contract Services	46,351.74	0.00	25,155.00	0.00	(25,155.00)	-100%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	0.00	(6,000.00)	-100%
45780	Exhibits	17,500.00	17,600.00	17,500.00	0.00	(17,500.00)	-100%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	0.00	(9,500.00)	-100%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	0.00	(2,500.00)	-100%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	0.00	(350.00)	-100%
99755	Risk Management	0.00	38,611.00	31,000.00	0.00	(31,000.00)	-100%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	0.00	(58,049.00)	-100%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	0.00	(36,098.00)	-100%
Account Classification Total: MS - Material and Services		**$524,773.84**	**$481,118.41**	**$474,707.00**	**$0.00**	**($474,707.00)**	**-100%**
CO - Capital Outlay							
88340	Bldg Improvement	24,734.00	0.00	0.00	0.00	0.00	N/A
88360	Equipment	15,870.93	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$40,604.93**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	0.00	308,223.81	247,000.00	0.00	(247,000.00)	-100%
99960	Interfund Loan Interest	0.00	941.65	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$0.00**	**$309,165.46**	**$247,000.00**	**$0.00**	**($247,000.00)**	**-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
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	90,724.69	154,761.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$90,724.69**	**$154,761.61**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 593 - Fair Board		**$1,139,132.40**	**$1,338,349.22**	**$1,155,380.00**	**$0.00**	**($1,155,380.00)**	**-100%**
Fund Revenue	**Total: 740 - Fairgrounds**	**$1,139,132.40**	**$1,338,349.22**	**$1,155,380.00**	**$0.00**	**($1,155,380.00)**	**-100%**
Fund Expenditure	**Total: 740 - Fairgrounds**	**$1,139,132.40**	**$1,338,349.22**	**$1,155,380.00**	**$0.00**	**($1,155,380.00)**	**-100%**
Fund Net	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
Sub Department: 597 - Fairground Building							
MI - Miscellaneous							
36340	Donations	0.00	0.00	20,500.00	0.00	(20,500.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$0.00**	**$20,500.00**	**$0.00**	**($20,500.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	270.00	0.00	(270.00)	-100%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$270.00**	**$0.00**	**($270.00)**	**-100%**
	Sub Department Total: 597 - Fairground Building	**$0.00**	**$0.00**	**$20,770.00**	**$0.00**	**($20,770.00)**	**-100%**
Expenditures							
Department: 593 - Fair Board							
Sub Department: 597 - Fairground Building							
MS - Material and Services							
44270	Bldg Maintenance & Repair	0.00	0.00	20,770.00	0.00	(20,770.00)	-100%
	Account Classification Total: MS - Material and Services	**$0.00**	**$0.00**	**$20,770.00**	**$0.00**	**($20,770.00)**	**-100%**
	Sub Department Total: 597 - Fairground Building	**$0.00**	**$0.00**	**$20,770.00**	**$0.00**	**($20,770.00)**	**-100%**
	Fund Revenue Total: 740 - Fairgrounds	**$0.00**	**$0.00**	**$20,770.00**	**$0.00**	**($20,770.00)**	**-100%**
	Fund Expenditure Total: 740 - Fairgrounds	**$0.00**	**$0.00**	**$20,770.00**	**$0.00**	**($20,770.00)**	**-100%**
	Fund Net Total: 740 - Fairgrounds	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
CS - Charges for Service							
34220	Room Rental	0.00	0.00	0.00	280,000.00	280,000.00	N/A
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36540	Refunds	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$0.00**	**$296,666.00**	**$296,666.00**	
TI - Interfund Transfers							
39055	Trans - Transient Room	0.00	0.00	0.00	531,628.00	531,628.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$531,628.00**	**$531,628.00**	
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	0.00	0.00	123,000.00	123,000.00	N/A
Account Classification Total: DP - Debt Proceeds		**$0.00**	**$0.00**	**$0.00**	**$123,000.00**	**$123,000.00**	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	64,028.00	64,028.00	N/A
Account Classification Total: FB - Fund Balances		**$0.00**	**$0.00**	**$0.00**	**$64,028.00**	**$64,028.00**	
Sub Department Total: 598 - Fairgrounds Operations		**$0.00**	**$0.00**	**$0.00**	**$1,015,322.00**	**$1,015,322.00**	
Expenditures							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
PS - Personnel Services							
61520	Secretary I	0.00	0.00	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	0.00	0.00	0.00	31,067.00	31,067.00	N/A
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	0.00	0.00	0.00	93,663.00	93,663.00	N/A
63310	Fairgrounds Manager	0.00	0.00	0.00	62,329.00	62,329.00	N/A
63900	Overtime	0.00	0.00	0.00	6,800.00	6,800.00	N/A
63930	FICA	0.00	0.00	0.00	20,727.00	20,727.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	241.00	241.00	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
63941	Workmans Compensation	0.00	0.00	0.00	5,419.00	5,419.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	84,000.00	84,000.00	N/A
63951	Life Insurance	0.00	0.00	0.00	232.00	232.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	163.00	163.00	N/A
63960	Retirement - General	0.00	0.00	0.00	46,060.00	46,060.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	4,741.00	4,741.00	N/A
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$0.00**	**$432,516.00**	**$432,516.00**	
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,200.00	2,200.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44113	Office Equipment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44119	Equipment Reimbursement	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	19,000.00	19,000.00	N/A
44270	Bldg Maintenance & Repair	0.00	0.00	0.00	27,000.00	27,000.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	6,000.00	6,000.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	0.00	17,000.00	17,000.00	N/A
44520	Legal Fees	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	0.00	0.00	0.00	2,938.00	2,938.00	N/A
44590	Committee Expenses	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	38,000.00	38,000.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	33,029.00	33,029.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	70,000.00	70,000.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44670	Equipment	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	0.00	0.00	0.00	818.00	818.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	1,497.00	1,497.00	N/A
45020	Contract Services	0.00	0.00	0.00	6,000.00	6,000.00	N/A
45100	Advertising	0.00	0.00	0.00	5,314.00	5,314.00	N/A
46170	Irrigation	0.00	0.00	0.00	4,000.00	4,000.00	N/A
46690	Bonds	0.00	0.00	0.00	350.00	350.00	N/A
99755	Risk Management	0.00	0.00	0.00	29,112.00	29,112.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	54,513.00	54,513.00	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
99770	Internal Services	0.00	0.00	0.00	34,035.00	34,035.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$0.00**	**$382,806.00**	**$382,806.00**	
CO - Capital Outlay							
88340	Bldg Improvement	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$0.00**	**$0.00**	**$15,000.00**	**$15,000.00**	
DS - Debt Service							
99950	Interfund Loan Principal	0.00	0.00	0.00	185,000.00	185,000.00	N/A
Account Classification Total: DS - Debt Service		**$0.00**	**$0.00**	**$0.00**	**$185,000.00**	**$185,000.00**	
Sub Department Total: 598 - Fairgrounds Operations		**$0.00**	**$0.00**	**$0.00**	**$1,015,322.00**	**$1,015,322.00**	
Fund Revenue	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$1,015,322.00**	**$1,015,322.00**	**0%**
Fund Expenditure	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$1,015,322.00**	**$1,015,322.00**	**0%**
Fund Net	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
IG - Intergovernmental							
33705	Oregon Fairs	0.00	0.00	0.00	48,110.00	48,110.00	N/A
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$0.00**	**$48,110.00**	**$48,110.00**	
CS - Charges for Service							
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$0.00**	**$93,625.00**	**$93,625.00**	
Sub Department Total: 599 - Fair		**$0.00**	**$0.00**	**$0.00**	**$141,735.00**	**$141,735.00**	
Expenditures							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
MS - Material and Services							
44110	Supplies - Other	0.00	0.00	0.00	3,036.00	3,036.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,039.00	1,039.00	N/A
44700	Postage	0.00	0.00	0.00	17.00	17.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	20,152.00	20,152.00	N/A
45020	Contract Services	0.00	0.00	0.00	28,801.00	28,801.00	N/A
45100	Advertising	0.00	0.00	0.00	3,500.00	3,500.00	N/A
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	0.00	0.00	0.00	17,800.00	17,800.00	N/A
45790	Fair Judges	0.00	0.00	0.00	9,500.00	9,500.00	N/A
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$0.00**	**$119,331.00**	**$119,331.00**	

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	22,404.00	22,404.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$22,404.00**	**$22,404.00**	
	Sub Department Total: 599 - Fair	**$0.00**	**$0.00**	**$0.00**	**$141,735.00**	**$141,735.00**	
Fund Revenue	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$141,735.00**	**$141,735.00**	**0%**
Fund Expenditure	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$141,735.00**	**$141,735.00**	**0%**
Fund Net	**Total: 740 - Fairgrounds**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

Department Mission:

The mission of the Klamath County Law Library is to serve the legal information needs of Klamath County by providing access and use of legal reference materials and reference services to members of the legal community and the general public. The library provides users with legal resources by acquiring, organizing, and maintaining a collection of current and historical law-related materials which support the study and knowledge of law in Klamath County.

Mandated Services:

ORS 21.350 requires that the Law Library be "available at all reasonable times to the use of litigants, and permitted to be used by all attorneys at law duly admitted to practice in this state, without additional fees to such litigants or attorneys."

ORS 9.850 authorizes counties to use Law Library fees, collected by the court clerk, for the purpose of acquiring, maintaining or operating the Law Library at the county seat. This statute establishes that "no part of the monies, received from such law library fees shall be used for the purpose other than acquiring, maintaining or operating such Law Library."

HB 5056 defined: It appropriates $7.4 million to the Oregon Judicial Department (OJD) for the purpose of operating Law Libraries and providing Law Library services. The bill directs the Chief Justice to distribute these funds to counties based on revenues received from filing fees collected in 2009-11 from the civil actions commenced in the county's circuit courts. Each County's 2011-13 amount was less (proportionately reduced) than its 2009-11 amount, since the legislated appropriation for 2011-13 was approximately $2.6 million (26%) below the 2009-11 revenue amounts.

Department Overview:

The Law Library is located in a space within the Library District's main branch. The Law Library provides a small print collection, required legal forms as approved by the court, and an extensive on-line legal reference service provided by Lexis and West legal publishers.

The Law Library works closely with Court Administration to support litigants who are referred by them for specific sections, law cases, or forms. The members of the Oregon State Bar have access through a coded locking door to the Law Library 7 days a week, 24 hours a day. The use of the Law Library by attorneys is uneven. The use of the Law Library by the public is heavy. Before approaching an attorney for assistance, the first stop for many people is the law library in order to try to understand the issues that face them.

Successes and Challenges:

2012-13

227	Attorney Research Contact
1,351	Public Research Contacts
728	Open Public Hours
1,369	Legal Form Packets Sold
$62,622	Court Fees Received
$5,218	Average fees Per Month

Budget Overview:

The primary source of revenue for the Law Library is the monthly portion of the fees collected by the Courts. Secondary sources of revenue are the "at cost charges" for copies of court papers (forms) that the Law Library provides to the general public.

The largest expenditures are on software (on-line subscriptions to legal resources), Administrative Services, and space rent.

Over the years the Law Library has been able to keep expenditures below revenue. The plans for the reserve are to act as a cushion in the event that funding for County Law Libraries are further reduced or even eliminated.

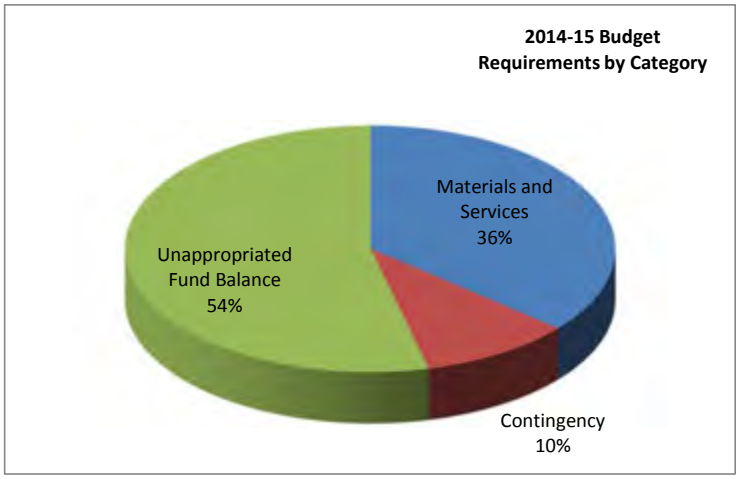
Key issues:

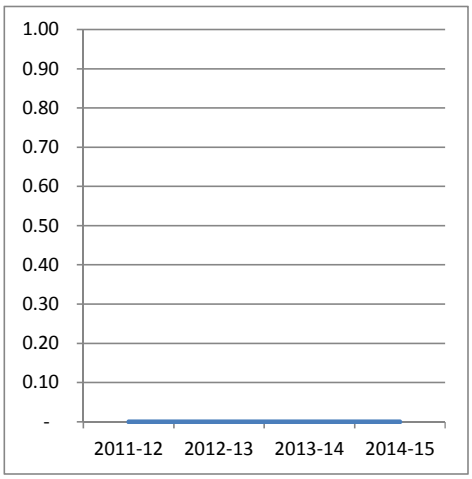
The longer term goals of the OJD and the court administrators in regard to Oregon's county law libraries will become clearer with their biennium budget for 2015-17. However, recent discussions show that the trend is toward making legal research materials more available to a broader public through a state-wide contract with the on-line distributor of these materials. The Klamath County Law Library is ahead of the trend and has drastically reduced its print collection budget. If funding for staffing is eliminated, a future issue may be how to relocate the limited print collection of law materials and the on-line legal research computer terminals to a location more accessible to the public.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
712 Law Library

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	49,506	66,994	61,824	57,166
Subtotal Current Expenditures	**49,506**	**66,994**	**61,824**	**57,166**
Interfund Transfers	22,440	-	-	-
Contingency	-	-	92,189	15,850
Unappropriated Fund Balance	63,832	65,102	-	85,007
Subtotal Noncurrent Expenditures	**86,272**	**65,102**	**92,189**	**100,857**
Total Requirements by Budgetary Category	**135,778**	**132,096**	**154,013**	**158,023**
Requirements by Fund				
Law Library (760)	135,778	132,096	154,013	158,023
Total Requirements by Fund	**135,778**	**132,096**	**154,013**	**158,023**
Resources by Budgetary Category				
Charges for Services	6,912	5,494	6,000	5,500
Fines and Forfeitures	67,926	62,622	68,000	63,000
Investment Earnings	398	148	200	250
Beginning Fund Balance	60,542	63,832	79,813	89,273
Total Resources by Budgetary Category	**135,778**	**132,096**	**154,013**	**158,023**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Law Library	158,023	-	-
Total Mandates	**158,023**	**-**	**-**





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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
Revenues							
Department: 712 - Law Library							
CS - Charges for Service							
34230	Fees - Photocopy	6,912.00	5,494.25	6,000.00	5,500.00	(500.00)	-8%
	Account Classification Total: CS - Charges for Service	**$6,912.00**	**$5,494.25**	**$6,000.00**	**$5,500.00**	**($500.00)**	**-8%**
FF - Fines and Forfeitures							
34300	Fees - Court	67,925.88	62,621.98	68,000.00	63,000.00	(5,000.00)	-7%
	Account Classification Total: FF - Fines and Forfeitures	**$67,925.88**	**$62,621.98**	**$68,000.00**	**$63,000.00**	**($5,000.00)**	**-7%**
IN - Interest							
39150	Investments - Interest On	397.68	147.84	200.00	250.00	50.00	25%
	Account Classification Total: IN - Interest	**$397.68**	**$147.84**	**$200.00**	**$250.00**	**$50.00**	**25%**
FB - Fund Balances							
31001	Beginning Fund Balance	60,541.99	63,831.67	79,813.00	89,273.00	9,460.00	12%
	Account Classification Total: FB - Fund Balances	**$60,541.99**	**$63,831.67**	**$79,813.00**	**$89,273.00**	**$9,460.00**	**12%**
	Department Total: 712 - Law Library	**$135,777.55**	**$132,095.74**	**$154,013.00**	**$158,023.00**	**$4,010.00**	**3%**
Expenditures							
Department: 712 - Law Library							
MS - Material and Services							
44100	Supplies - Office	1,904.10	2,724.65	3,000.00	1,000.00	(2,000.00)	-67%
44113	Office Equipment	0.00	0.00	0.00	400.00	400.00	N/A
44200	Dues / Fees	0.00	125.00	0.00	0.00	0.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	50.00	50.00	N/A
44640	Telephone	736.80	61.61	0.00	0.00	0.00	N/A
44700	Postage	7.30	0.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	62.35	40.03	70.00	0.00	(70.00)	-100%
45015	Intradepartmental Administration Charges	0.00	17,000.00	13,353.00	12,522.00	(831.00)	-6%
45880	Computer Software	19,862.00	19,480.72	22,000.00	22,000.00	0.00	0%
46140	Books	4,967.43	5,492.23	6,000.00	7,000.00	1,000.00	17%
99755	Risk Management	0.00	229.00	237.00	247.00	10.00	4%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99760	Insurance/Liability	600.00	374.00	443.00	463.00	20.00	5%
99770	Internal Services	12,524.00	12,524.00	7,898.00	4,828.00	(3,070.00)	-39%
99780	Facility Services	6,832.00	6,933.00	7,018.00	6,707.00	(311.00)	-4%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,500.00	1,496.00	(4.00)	0%
99782	Steering Committee User Charge	210.00	210.00	305.00	453.00	148.00	49%
Account Classification Total: MS - Material and Services		**$49,505.98**	**$66,994.24**	**$61,824.00**	**$57,166.00**	**($4,658.00)**	**-8%**
IF - Interfund Transfers							
99110	Trans - Library	20,569.90	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	1,870.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$22,439.90**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	92,189.00	15,850.00	(76,339.00)	-83%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$92,189.00**	**$15,850.00**	**($76,339.00)**	**-83%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	63,831.67	65,101.50	0.00	85,007.00	85,007.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$63,831.67**	**$65,101.50**	**$0.00**	**$85,007.00**	**$85,007.00**	
Department Total: 712 - Law Library		**$135,777.55**	**$132,095.74**	**$154,013.00**	**$158,023.00**	**$4,010.00**	**3%**
Fund Revenue	**Total: 760 - Law Library**	**$135,777.55**	**$132,095.74**	**$154,013.00**	**$158,023.00**	**$4,010.00**	**3%**
Fund Expenditure	**Total: 760 - Law Library**	**$135,777.55**	**$132,095.74**	**$154,013.00**	**$158,023.00**	**$4,010.00**	**3%**
Fund Net	**Total: 760 - Law Library**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**3%**

Klamath County, Oregon
2014-2015 Budget Presentation

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

Human Services Program - This includes all departments of a human caring and welfare capacity.

413 - Veterans
440 - Public Health
451 - Mental Health

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Department Mission:

To give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of the veteran in applying for all benefits and aid to which they are entitled by federal, state and local laws rules and regulations.

Non-Mandated Services:

TITLE 33

ORS 408.410 Appointment of county service officer; duties; annual budget requirement. (1) The county governing body in each county may appoint a service officer who shall give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of the veteran, in applying for all benefits and aid to which they are entitled by federal, state or local laws, rules and regulations.

ORS 406.450 Services provided by county veterans' service officers.
(1) The Director of Veterans' Affairs shall establish a program to enhance and expand the services provided by county veterans' service officers appointed under ORS 408.410.

Department Overview:

Veterans' benefits are not automatic. Laws restrict the Veterans' Administration from developing, presenting and prosecuting claims against itself. Our office interprets regulations, helps gather required documentation and assists in filing claims for VA disability, pension and for survivor and dependents benefits. Our mission is to help guide the veteran throughout the process and to make sure they receive the benefits to which they are entitled.

Our goal is to reach out to all the veterans in Klamath County, making sure they are aware of the benefits that are available to them.

Successes and Challenges:

- County Veterans Service Officers advocate for veterans in Compensation and Pension claims and according to the Oregon Dept. of Veterans Affairs for every state dollar spent by the Klamath County Veterans Service Office the county receives $400 Federal dollars in return.

- Successes for the Veterans' Service Office are measured in the monetary benefits we assist in obtaining for our clients. In the first 6 months of fiscal year 2013 - 2014, our office recovered $2,457,150.86 in retro award pay for our veterans and their families. This amount does not include the amount they may receive on a monthly basis. The veterans use this money to purchase cars, furniture, etc., helping to support our local community.

- Klamath County veterans received $29,586,000 in USDVA Compensation and Pension benefits in fiscal year 2012. Using the economic multiplier effect of 7, this yields economic activity in our county of $207,102,000.

- The County Veterans' Service office has assisted 1,827 veterans and their dependents with in-office visits from July 1, 2013 to Dec 31, 2013. We have also made 19 out-of-office visits to veterans living in assisted care facilities. In addition our office has responded to 2,727 phone calls during this time period.

- As the County Veterans' Service Officer, I continue to participate in the Veterans Court. I am involved as a team member in assisting with the assessment of the veteran's needs and directing the veteran to available services. We currently have 29 veterans participating in the program. Twenty six veterans have graduated from the program.

- In conjunction with the County Clerk's office I am currently working on a veterans discount program. This program will offer veterans in the community discounts on purchases and services from businesses in Klamath County, bringing a new meaning to "Klamath Honors Veterans".

Budget Overview:

The Klamath County Veterans Service Office receives it operational funds from several different sources. A small portion of property taxes, Aid to County money from the Oregon Department of Veterans Affairs and Expansion and Enhancement money also from the Oregon Department of Veterans Affairs all supply the County Veterans Service Office with operational funds.

- **408.720.** (1) The county court or the board of county commissioners is authorized to levy, except as provided in subsection (3) of this section, in addition to the taxes now authorized to be levied by law, a county governing body may levy in each year a tax not exceeding one-eightieth of one percent (.000125) of the real market value of all property within the county, computed in accordance with ORS 308-207

Money received from the property tax levy and the Aid to County money from the Oregon Department of Veterans Affairs is used for office operations.

The Veterans Service Office receives $10,440 a year from the Oregon Department of Veterans Affairs in Aid to County money.

- **406.310 Director authorized to aid veterans organizations.** From funds available to the office of the Director of Veterans' Affairs for this purpose, the director, with advice from the Advisory Committee, is authorized to aid veterans' organizations that have been accredited by the United States Department of Veterans Affairs and counties of the state, in connection with their respective programs of service to veterans.

The Expansion and Enhancement money varies yearly and the money for this year is currently pending in legislation. The Expansion and Enhancement money must be spent in accordance with a plan submitted to and approved by the Oregon Department of Veteran Affairs. Currently $12,000 of the Expansion and Enhancement money is used for the approved partial salary of an Office Specialist. Any remaining money must be spent per an ODVA approved plan.

- **ORS 406.460 Limitation on use of funds by county governing body; exceptions.** (1) A county governing body that receives funds under ORS 406.454 may not use the funds to supplant moneys appropriated by the county governing body for county veterans' service officers.

Significant Changes:

There are no significant changes for this department.

Key issues:

Staff members are trained to assist veterans and their dependents in applying for VA and State benefits. We attend state accreditation training twice yearly and national service officer training yearly in order to obtain and/or maintain accreditation to practice VA law. Training allows staff to remain informed and educated in the laws and regulations that affect the claim process of applying for veterans benefits.

We continue to develop new practices and implement new software in order to make the office run more cost effectively and to serve our veterans and their families more efficiently.

The Association of County Veterans Service Officers through a pilot program proposed a Senate Bill that would provide extra money to the County Veterans Service Offices. Senate Bill 1100 was approved and is administered and funded through the Oregon Department of Veterans Affairs budget. This money is to be used for expansion and enhancement of the County Veterans Service Office. The money can be used for the hiring of staff and staff training, and for the purchase of equipment, software and furniture. It is also to be used for outreach to veterans in the community.

Due to the uncertainties of Expansion and Enhancement money received from the Oregon Department of Veterans Affairs, I cannot plan ahead on what funds will be available from this program.

Without the County Veterans Service Office many veterans would be unaware they are eligible to apply for VA benefits. Those that try to apply for benefits on their own usually give up and do not follow through due to the complexities of navigating the VA system. The result would be less VA and State generated funds coming into the county.

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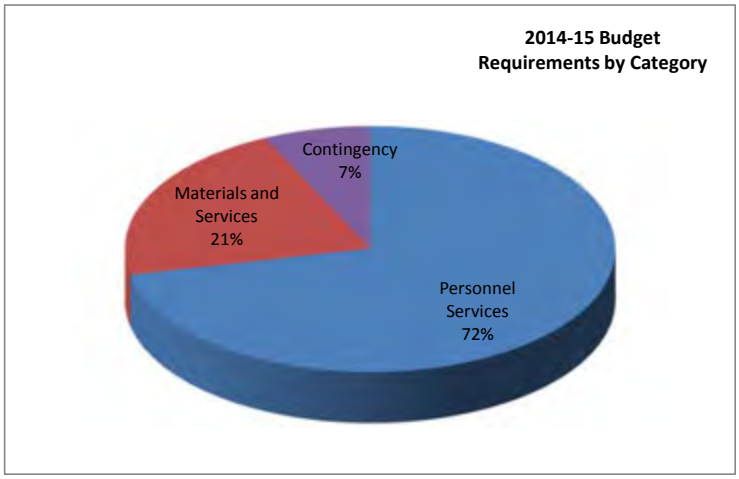
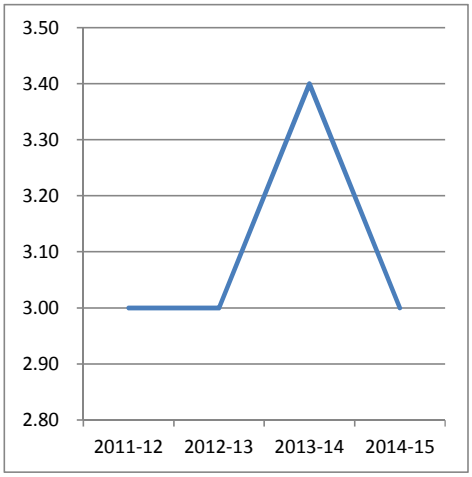
Klamath County, Oregon
2014-2015 Budget Financial Presentation
413 Veterans Services

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	155,502	166,876	192,780	190,732
Materials and Services	73,317	79,520	53,522	57,059
Subtotal Current Expenditures	**228,819**	**246,396**	**246,302**	**247,791**
Interfund Transfers	2,606	2,144	2,144	-
Contingency	-	-	18,244	18,899
Unappropriated Fund Balance	77,182	86,205	-	-
Subtotal Noncurrent Expenditures	**79,788**	**88,349**	**20,388**	**18,899**
Total Requirements by Budgetary Category	**308,607**	**334,745**	**266,690**	**266,690**
Requirements by Fund				
Veterans Service (212)	308,607	334,745	266,690	266,690
Total Requirements by Fund	**308,607**	**334,745**	**266,690**	**266,690**
Resources by Budgetary Category				
Taxes	205,711	208,299	186,000	186,000
Intergovernmental	47,055	49,003	10,440	10,440
Investment Earnings	396	251	250	250
Miscellaneous	13	10	-	-
Beginning Fund Balance	55,431	77,182	70,000	70,000
Total Resources by Budgetary Category	**308,607**	**334,745**	**266,690**	**266,690**
Full-Time Employee Equivalents	3.00	3.00	3.40	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Veterans Services	266,690	190,732	3.00
Total Mandates	**266,690**	**190,732**	**3.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Veterans	Veterans Service Officer	21241360700	1.0000	Non-union	DF04	7	$900.00	$51,561.60	$902.33	$3,196.82	$747.64	$1,031.23	$34.45	$10,500.00	$0.00	$86.04	$20.40	$8,765.47	$76,845.99
Veterans	Asst Veterans Svc Offic	21241360710	1.0000	Local 121	LH13	6	$0.00	$37,328.15	$653.24	$2,314.35	$541.26	$746.56	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,345.78	$58,505.07
Veterans	Office Specialist	21241361675	1.0000	Local 121	LH12	6	$0.00	$34,894.93	$610.66	$2,163.49	$505.98	$697.90	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,932.14	$55,380.83
														$0.00					
			3.0000				**$900.00**	**$123,784.68**	**$2,166.23**	**$7,674.65**	**$1,794.88**	**$2,475.69**	**$103.36**	**$31,500.00**	**$0.00**	**$127.80**	**$61.20**	**$21,043.40**	**$190,731.89**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 212 - Veterans Service							
Revenues							
Department: 413 - Veterans Services							
PT - Property Taxes							
31100	Property Taxes - Current	204,832.18	209,094.58	186,000.00	186,000.00	0.00	0%
31200	Property Taxes - Prior	878.68	(795.78)	0.00	0.00	0.00	N/A
	Account Classification Total: PT - Property Taxes	**$205,710.86**	**$208,298.80**	**$186,000.00**	**$186,000.00**	**$0.00**	**0%**
IG - Intergovernmental							
33420	Grants - Dept of Vetrans Affairs	47,055.23	49,002.92	10,440.00	10,440.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$47,055.23**	**$49,002.92**	**$10,440.00**	**$10,440.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	396.41	251.29	250.00	250.00	0.00	0%
	Account Classification Total: IN - Interest	**$396.41**	**$251.29**	**$250.00**	**$250.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	12.99	10.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$12.99**	**$10.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	55,431.15	77,181.59	70,000.00	70,000.00	0.00	0%
	Account Classification Total: FB - Fund Balances	**$55,431.15**	**$77,181.59**	**$70,000.00**	**$70,000.00**	**$0.00**	**0%**
	Department Total: 413 - Veterans Services	**$308,606.64**	**$334,744.60**	**$266,690.00**	**$266,690.00**	**$0.00**	**0%**
Expenditures							
Department: 413 - Veterans Services							
PS - Personnel Services							
60700	Veterans Services Officer	44,705.77	46,603.66	48,321.00	50,662.00	2,341.00	5%
60710	Asst Veterans Services Officer	32,865.45	34,192.35	47,364.00	37,328.00	(10,036.00)	-21%
61675	Office Specialist	30,721.44	31,820.80	33,215.00	34,895.00	1,680.00	5%
63900	Overtime	1,250.95	818.51	0.00	0.00	0.00	N/A
63930	FICA	8,052.95	8,269.71	9,930.00	9,470.00	(460.00)	-5%
63940	Workmans Compensation Tax	76.91	79.12	117.00	103.00	(14.00)	-12%
63941	Workmans Compensation	797.82	2,672.27	2,985.00	2,476.00	(509.00)	-17%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63950	Medical Insurance	22,482.19	26,250.00	27,900.00	31,500.00	3,600.00	13%
63951	Life Insurance	129.84	127.90	128.00	128.00	0.00	0%
63952	Short Term Disability	61.20	61.20	61.00	61.00	0.00	0%
63960	Retirement - General	10,916.05	12,453.72	18,874.00	21,043.00	2,169.00	11%
63980	Unemployment Compensation	2,541.83	2,626.37	2,985.00	2,166.00	(819.00)	-27%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$155,502.40**	**$166,875.61**	**$192,780.00**	**$190,732.00**	**($2,048.00)**	**-1%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,971.23	3,030.79	4,000.00	4,000.00	0.00	0%
44040	Staff Travel & Training	8,520.62	6,712.19	3,000.00	3,000.00	0.00	0%
44100	Supplies - Office	3,598.43	2,871.89	3,000.00	1,350.00	(1,650.00)	-55%
44108	Outreach	75.00	375.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	656.00	0.00	500.00	500.00	0.00	0%
44200	Dues / Fees	240.00	240.00	225.00	225.00	0.00	0%
44270	Bldg Maintenance & Repair	0.00	2,750.00	0.00	0.00	0.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44381	Shredding Services	0.00	0.00	0.00	150.00	150.00	N/A
44640	Telephone	2,191.53	2,264.31	2,800.00	2,800.00	0.00	0%
44670	Equipment	0.00	1,208.56	0.00	0.00	0.00	N/A
44700	Postage	1,131.94	814.00	2,000.00	2,000.00	0.00	0%
44830	Maintenance Contracts	1,260.58	1,103.70	1,000.00	1,000.00	0.00	0%
45100	Advertising	11,541.00	16,299.35	0.00	0.00	0.00	N/A
45111	Software Support	1,447.00	1,454.50	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	724.00	784.00	812.00	28.00	4%
99760	Insurance/Liability	776.00	1,179.00	1,467.00	1,520.00	53.00	4%
99765	Insurance/Workmans Compensation	85.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	22,457.00	22,457.00	17,939.00	20,127.00	2,188.00	12%
99780	Facility Services	13,385.00	13,606.00	14,087.00	15,220.00	1,133.00	8%
99781	Steering Committee Hardware Charge	1,350.00	1,800.00	1,500.00	1,496.00	(4.00)	0%
99782	Steering Committee User Charge	630.00	630.00	1,220.00	1,359.00	139.00	11%
Account Classification Total: MS - Material and Services		**$73,316.65**	**$79,520.29**	**$53,522.00**	**$57,059.00**	**$3,537.00**	**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
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	2,144.00	2,144.00	2,144.00	0.00	(2,144.00)	-100%
99783	Trans - Phones	462.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$2,606.00**	**$2,144.00**	**$2,144.00**	**$0.00**	**($2,144.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	18,244.00	18,899.00	655.00	4%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$18,244.00**	**$18,899.00**	**$655.00**	**4%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	77,181.59	86,204.70	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$77,181.59**	**$86,204.70**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 413 - Veterans Services		**$308,606.64**	**$334,744.60**	**$266,690.00**	**$266,690.00**	**$0.00**	**0%**
Fund Revenue	**Total: 212 - Veterans Service**	**$308,606.64**	**$334,744.60**	**$266,690.00**	**$266,690.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 212 - Veterans Service**	**$308,606.64**	**$334,744.60**	**$266,690.00**	**$266,690.00**	**$0.00**	**0%**
Fund Net	**Total: 212 - Veterans Service**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Mission:
To protect the residents of Klamath County from threats posed by biological, chemical, environmental and natural causes harmful to human health, and to improve the health status of the county by engaging in strategies and actions with the community to promote better health outcomes.

Mandated Services:

- **The Vital Records Program** --- Health Statistics—mandated by ORS 431 (2) (c)
  We are mandated to collect, analyze, and report data on all births and deaths occurring in Klamath County. We are likewise mandated to issue certificates on vital events occurring within the past six months. On average we record and report approximately 800 births and 700 deaths annually, and issue 1300 vital record certificates. In addition, the Department is required to provide information and referral services, and health information statistics, to be in compliance with the Minimum Standards for Local Health in Oregon.

- **Environmental Health Services**—mandated by ORS 624.510 to 624.570; ORS 446.310 to 446.350; ORS 448.115 to 448.994 Licensed Facilities Program
  We are required to license and inspect all facilities which provide prepared food, beverage, drinking water, lodging, swimming pools and spas for the public. We provide over 850 inspections of these facilities annually to ensure that facility operations are in compliance with the governing Oregon Administrative Rules. We also are required to provide food handler training to food service workers within 30 days of their employment, and to review plans for any new or modified licensed facilities. We are responsible for reviewing the menus and food handling procedures proposed for over 200 benevolent events providing food and or beverage to members of the public in Klamath County annually.

- **Public Drinking Water Program**
  The Environmental Health Services division is required by contract with the Oregon Health Authority to enforce the Safe Drinking Water Act requirements of 194 small public drinking water systems operating in Klamath County. We are required to inspect these systems every three to five years, monitor the systems for compliance with required monthly and quarterly sampling of, notify operators and issue public notices when water test results do not meet standards, and assist system operators to take appropriate corrective action when needed.

- **Communicable and Infectious Disease Control and Prevention**—mandated by ORS 431.416 (2) (a) and ORS 433.006
  The Acute and Communicable Disease Prevention program is responsible to collect and analyze disease reports, detect and investigate outbreaks of 64 different diseases and conditions, and implement control measures for preventable diseases and conditions. We are furthermore charged with identifying and offering testing and treatment to any resident who has been exposed to any of these 64 different diseases and conditions. The program received and followed up on over 400 notifications of these reportable diseases or conditions in 2013. We provide an average of 500 testing and treatment visits for communicable or infectious diseases annually.

- **Infectious Disease Vaccine Prevention Services**—mandated by ORS 433.235 to ORS 433.284
  This program must provide state supplied vaccine to all children who present in need, regardless of ability to pay, register their immunization records, track and recall all children out of compliance with vaccination requirements, manage public and privately supplied vaccine supplies, conduct surveillance of vaccine preventable diseases and vaccination rates within the County. Additionally we are required to administer adult vaccine to prevent outbreaks of emerging infectious diseases. The Department has been immunizing approximately 800 adults and minors annually.

- **Family Planning Services**—mandated by ORS 435.205.
  This program provides clinical, counseling and educational services which allow county residents to determine the number and spacing of their children and prevent unintended pregnancies. We are required to provide counseling on contraceptive methods and supplies, education on reproductive risk factors, vaccination against preventable reproductive health conditions and testing and treatment of reproductive health diseases. We provide services to an average of 1,250 residents annually through 2,500 clinical encounters.

- **Maternal and Child Health Services**—mandated by ORS 431.416 (2) (b) and the Intergovernmental Agreement with the State of Oregon. We are required to provide nurse home visiting services to families who have a child born at medical risk for developmental delay. Public Health Nurse Case Managers are required to monitor the growth and development of these children up to the child's fifth birthday. Nursing interventions identify any barriers that may hamper the development of these children, or threaten their health and safety and support families in preventive interventions. An average of 300 children receive these services annually.

  We are likewise obligated to provide nurse home visiting services to families who have a child under the age of 21 with a diagnosed special health care need, such as heart disease, cerebral palsy, a genetic abnormality, or orthopedic disorder. Nurse case managers help families address the diverse medical, emotional, financial and educational concerns which may arise, so that these children can achieve and maintain their potential. An average of 155 families receive these services yearly.

- **The Health Promotion/Disease and Injury Prevention Division**
  The services and activities of this division have been created and enacted partially in response to our mandate to provide health information and referral services to residents.
  The program also now executes new public health mandates to assess the causes of preventable poor health outcomes among county residents, and to implement population based initiatives to reduce the burden of chronic disease. Activities include the completion of a community health assessment in collaboration with major health care service partners, a community health improvement plan, and a strategic plan to accomplish the goals identified in the assessment and improvement plan every 5 years.

The Tobacco Prevention and Education component of this division provides community tobacco prevention and education services that have been proven best practice for tobacco use control and ensure sustainable improvements in the quality of air all residents breathe.

- **Public Health Emergency Preparedness**—mandated by the Intergovernmental Agreement with the State of Oregon and the Minimum Standards for Local Health Departments in Oregon.

  The department is required to address mitigation, preparedness, response, and recovery for public health emergencies through plan development and revision, exercise, and response activities based on the 15 CDC identified Public Health Preparedness Capabilities. Public health threats are always present; examples include flu outbreaks, radiation exposures, natural disasters, chemical events, and bioterrorism threats. Our department is required to prevent, respond to, and rapidly recover from such public health threats. Components of our work include the development of a basic public health emergency response plan, emergency and risk communication plan, behavioral resource plan, and a plan to protect vulnerable populations in the event of a public health emergency.

  We are charged with operating a 24/7 public health emergency hot line, staffed by public health nurses to coordinate and report public health emergencies. We have responsibility to have stand-by capacity for implementing quarantine and isolation measures. We are mandated to receive, store and distribute Strategic National Stockpile resources needed in emergencies, and to distribute and dispense these medications in such events. We are required to employ a certified public information officer to provide public information and notification regarding public health emergencies.

Self-Imposed Services:

Environmental Health Services Division
Two non mandated programs are housed in this division: the Air Quality Protection program and the Non-licensed Facilities program.

- **The Air Quality Protection Program**
  The Air Quality Protection program has been operated by the Environmental Health Services Division since the 1990's when the County struggled to achieve compliance with the national ambient air quality standards. Originally designed to promote the replacement of noncertified wood burning appliances, the program has now evolved to meet ever stricter air quality standards by providing education and information to residents on allowable "burning" practices. For approximately half of the year, daily advisories are provided on current and anticipated air quality and any restrictions on the use of woodstoves and outdoor burning. Staff patrols both inside and outside the Air Quality Zone to ensure that residents are aware of their need to comply with the requirements set forth in County Ordinance 406. Corrective actions include sending notifications to offenders, and in cases of repeat or serious violation, citations to appear in court.

- **Non-licensed Facility Programs**
  Environmental Health Services conducts safety and sanitation inspections of facilities licensed by state departments, including pre schools, schools, day care centers, group homes and public institutions. Sixty facilities reimburse us for annual inspections.

- **The Women, Infant and Children Supplemental Nutrition Division Program**
  This program provides supplemental nutritious food to low income women who are pregnant and families who have children five years of age and under. Nutrition education, risk assessment and resource referrals for families are the cornerstones of this program. Key strategies are the promotion of breastfeeding and other health practices proven to positively influence health outcomes and lifetime healthy behaviors. Our WIC program participation has increased to over 1846 families. More than 4300 women, infants and children are served annually and participate in certification or educational activities at the Department four times a year.

- **The Health Promotion/Disease and Injury Prevention Division**
  The services and activities of this division have been created and enacted partially in response to our mandate to provide health information and referral services to residents. The program also serves as the flagship for evolving public health mandates to assess the causes of preventable poor health outcomes among county residents, and to implement population based initiatives to reduce the burden of chronic disease. Program activities now include:

  The My Future, My Choice project provides information about abstinence based best education practices to over 700 middle school students in all public education facilities in Klamath County.

  Regional Health Equity Coalition is designed to ensure all communities have equal opportunities for health. The RHECs utilize community health assessments, community outreach, education and engagement; equity and cultural competency training; collaboration and coordination; media advocacy and earned media to advance policies that reduce health disparities and promote health equity.

  Cover Oregon Enrollment Assistance allows public health staff to work with clients to help them navigate the health care system.

- **Children & Families Prevention Services (CFPS)**
  CFPS is responsible for developing and monitoring the Local Comprehensive plan and budget to ensure a thriving environment is available for children ages 0-6. In collaboration with the community CFPS works to find solutions and leverage resources to keep kids out of the foster care system, help keeps kids out of the justice system, get kids ready for school, and empower children and families to become healthy, employable and contributing members of their communities.

Current Programs for CFPS include:

- Early Learning Hub (Community collective to better align early learning agencies and programs)
- Stop the Hurt Coalition (Child Abuse Prevention Campaign)
- Early Childhood Partnership (Community coalition for early learning partners and agencies)
- Klamath County Mentoring Coalition (A network of over 90 local agencies concerned with positive youth activities).

Children and Family Prevention Services is also responsible for advising both Public Health and the Board of County Commissioners on policies and conditions needed to ensure healthy environments for our children and families.

Department Overview:

The Department is required by statute or rule to provide five essential services:

1. Epidemiological (investigation) and control of preventable diseases and disorders;
2. Parent and child health services, including family planning clinics as described in ORS 435.205
3. Collection and reporting of health statistics
4. Health information and referral services; and
5. Environmental Health Services

In nearly all five areas of required "essential" services, the State's allocation of federal funds provided to us is not adequate to perform the required level of service, so the Department seeks other revenue streams and grants to subsidize these requirements, and to match the federal funding requirements.

The level and constitution of these "essential" services are defined by Klamath County's Intergovernmental Agreement or contacts with the Oregon Health Authority. The Department is composed of 8 divisions which carry out this work funded to varying extents by our Intergovernmental Agreement award. These divisions are:

- Environmental Health Services (720-440-44l)
- Clinic and Communicable Disease Control Services (720-440-444)
- Community Outreach and Home Visiting Services (720-440-447)
- Women, Infant and Children Nutrition Education Services (720-440-448)
- Health Promotion/Disease and Injury Prevention Services (720-440-449)
- Vital Records (720-440-453)
- Public Health Emergency Preparedness Services (720-440-479) and
- Children & Families Prevention Services (720-440-485).

Successes and Challenges:

The primary challenge for this public health department has been and continues to be the lack of funding adequate to meet our statutory and contractual requirements for Clinic/Communicable Disease Control and Environmental Health Services. State funding for most programs has not kept

pace with both increasing resident need and demand, or with the escalating costs of the skilled and accredited staff needed to provide services as required. The balance of funding to meet these requirements has historically come from the intergovernmental transfer from Klamath County's alcohol and tobacco tax revenues which are earmarked for public health and safety use, and customer user fees and insurance payments. In 2014-15, the public health department has been allocated intergovernmental transfers of $120,000 to help offset these funding challenges. The public health department has also restructured staff time and reduced staffing in programs with limited funding.

Notable exceptions to this pattern of inadequate state and federal funding are found in our Women, Infant, Children Nutrition Education program where federal funding has been and continues to be adequate to meet programmatic requirements. We have also been successful in fully funding our Health Promotion/Disease and Injury Prevention programs and our Public Health Emergency Preparedness services with funding from our Intergovernmental Agreement with the State of Oregon and grants we have secured.

The Department has seen steady improvement in the identification of funding resources. Our ability to recoup charges has been greatly enhanced by our purchase of an external billing and collection service. Our Community Outreach Home Visiting services division has now accomplished fee-for-service opportunities which allow that divisions costs to be fully funded.

Use of LOGOS cost accounting system has allowed us to track expenses and revenues by program. This has led to increased accountability for all programs within the department, and more accurate measurement of program performance.

The department is preparing for a move into a newer building which will allow for more efficient workspace for the department. This move will help to overcome the challenges we currently face in the more than 100 year old building we reside in.

Budget Overview:

Environmental Health Services Division 720-440-441

Major Expenditures: Environmental Health's personnel service total is $278,695. The FTE for this division is 3.75 which includes an allocated portion of administrative personnel. Other major expenditures for this division include a percentage of license fees which are paid to Oregon Health Authority, facility services, and internal service costs.

Major Revenues: Environmental Health collects fees for all licensed and non-licensed facilities; the current fee structure was realigned in 2012 to more appropriately cover costs and is in the third year of a 3 year plan. Fees are scheduled to be at full cost coverage in the 15/16 fiscal year. General Fund subsidy of $33,000 is expected for FY 14/15 to subsidize the licensed facility and air quality programs. A portion of the on line food handler test fees are paid to the Environmental Health Division. The State of Oregon Department of Environmental Quality (DEQ) is expected to award Klamath County with an Air Quality Grant of $35,000 to help support the Air Quality program. Environmental

Health receives annual funds from the State in the amount of $73,000 to fund the Drinking Water program.

Clinic and Communicable Disease Control Division 720-440-444

Major Expenditures: Clinic Services' personnel service total is $421,173 with a total of 5.75 FTE which includes an allocated portion of administrative personnel. The Clinic Services Division spends up to $134,050 for lab, drug /pharmacy and contract service expenses with the Family Planning and Immunization Programs. These expenses continually remain under funded by the State Programs. New fee schedules have been implemented in both the Family Planning and Immunization Programs to help boost revenues for these services.

Major Revenues: Clinic Services receives $173,415 in State and Federal funding for their programs. Clinic Services receives reimbursement payments from eligible patient visits. $271,000 from Oregon Contraceptive Care (CCare) and $46,500 from Medicaid (Oregon Health Plan) is projected for receipt in 2014-15. Revenues from fees for service from private insurance and patient payments are expected to be $32,000. Revenues of $70,000 are expected for Medicaid Administrative Claiming. In additional general fund subsidy of $87,000 will help to support Clinic Services.

Community Outreach Division 720-440-447

Major Expenditures: The Community Outreach personnel service total is $159,291 with a total of 1.92 FTE which includes an allocated portion of administrative personnel. Nursing Outreach pays out up to $90,000 in matching funds in order to receive reimbursement for each qualifying visit.

Major Revenues: The revenue received for qualifying visits is anticipated to generate $240,000 in 2014-15. Community Outreach and Home Visiting receives $28,650 in State and Federal funding for their programs. Funding for the Babies First and CACOON programs are a set amount which allows us to provide and bill for additional full reimbursement from the Medicaid program.

Women Infant Children Nutrition Education Division 720-440-448

Major Expenditures: The Women Infant Children (WIC) personnel services total is $328,939 with a total of 5.92 FTE which includes an allocated portion of administrative personnel. Personnel service takes up 82% of the funding that WIC receives.

Major Revenues: The Women Infant Children program receives only Federal dollars through the State each year. The amount budgeted in FY 14/15 is $412,000 as funding for this program is anticipated to remain the same as the previous fiscal year.

Health Promotion Disease Prevention 720-440-449

Major Expenditures: Health Promotion Disease Prevention's personnel service total is $219,006.90 with a total of 3.29 FTE which includes an allocated portion of administrative personnel.

Major Revenues: Health Promotion Disease Prevention receives $157,000 in State and Federal funding for their programs. Addition of the Regional Health Equity Coalition Grant will increase revenues by $130,000 for each of the next 3 fiscal years.

Vital Records 720-440-453

Major Expenditures: A majority of expenses for this mandated project are for the .75 FTE in personnel services, which includes an allocated portion of administrative personnel.

Major Revenues: All revenues for this service are fee based.

Public Health Emergency Preparedness 720-440-479

Major Expenditures: Public Health Emergency Preparedness's personnel service total is $67,479 with a total of .97 FTE which includes an allocated portion of administrative personnel. Staff training, supplies, and equipment are the major expenses for Public Health Emergency Preparedness designated to build and maintain an emergency response team within Public Health.

Major Revenues: The Public Health Emergency Preparedness program is fully funded with Federal dollars passed through the State each year.

Children and Family Prevention Services 720-440-485

Major Expenditures: CFPS personnel service total is $90,218 with a total of 1.00 FTE. Staffing levels are expected to increase if funding to be a regional HUB is awarded.

Major Revenues: Current funding for this department will end on June 30, 2014. New state funding will resume July 1, 2014 if awarded as a regional HUB.

Significant Changes:

The Public Health Budget has a new structure this year which eliminated the Administrate sub department (101). Under the new structure 100% of administrative costs including administrative personnel, facility service charges, internal service charges, risk management, and insurance costs are allocated to each program. This allows for the true cost of each program to be fully visible.

All departments, with the exception of Health Promotion, Disease Prevention are reducing personnel in order to work within the restrictions of the funding received. The major reduction is the removal of an office assistant III position. This will require the department to use an automated phone system, and use other existing support staff positions to handle payments received at the department.

The department has added one fund:

Children and Family Prevention Services (720-440-485)

The department has removed one fund:

Administration (720-440-101)

Key Issues:
Significant issues facing the Department are the challenges that will be posed by the requirement for all State and local health departments to achieve accreditation in order to continue to be eligible to receive the federal funding which constitutes 90% of the funds provided us by the State. So far the department has successfully completed a Community Health Assessment, and a Community Health Improvement Plan. The department plans to complete an internal strategic plan early in FY 14/15, at which point we will be ready to submit our intent to apply. Following our submission of our intent to apply the department has 18 months to upload all required documentation, which we have been gathering for the past fiscal year. The department plans to use roll-forward funding to apply for accreditation in FY 14/15.

Another issue facing the department results from the addition of Children and Family Prevention services. Funding for this department is currently being pursued, but has not yet been awarded. If funding is not awarded there is risk of losing community collaboration for prevention services for at-risk children and families.

Another looming issue is the status of Federal and State health care reform legislation enactment, and the attendant lack of definition of the role and responsibilities of local public health departments in such a scenario. It is anticipated that clarity will not be provided for several years.

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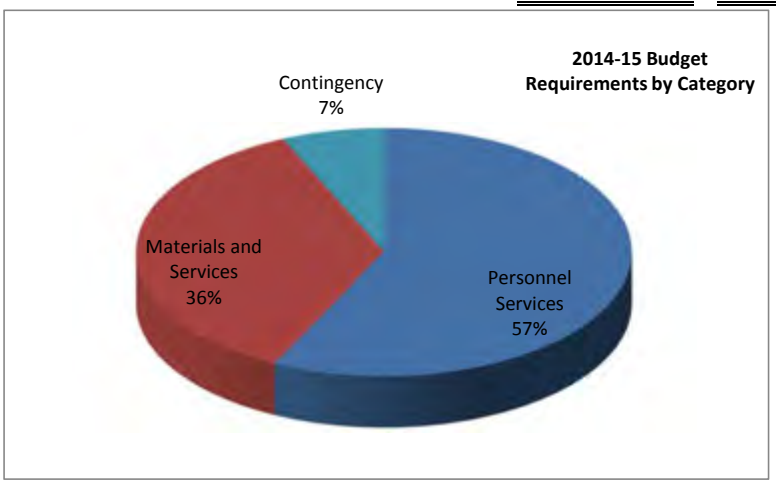
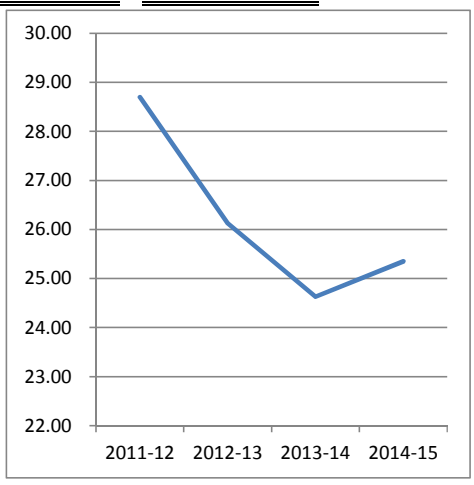
Klamath County, Oregon
2014-2015 Budget Financial Presentation
440 Public Health

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	1,754,138	1,501,745	1,673,126	1,608,275
Materials and Services	1,444,088	1,439,904	1,286,662	1,012,282
Debt Service	114,204	491,270	11,200	-
Subtotal Current Expenditures	**3,312,429**	**3,432,919**	**2,970,988**	**2,620,557**
Interfund Transfers	349,076	344,710	154,200	-
Contingency	-	-	263,283	187,592
Unappropriated Fund Balance	570,295	422,363	-	-
Subtotal Noncurrent Expenditures	**919,371**	**767,073**	**417,483**	**187,592**
Total Requirements by Budgetary Category	**4,231,800**	**4,199,992**	**3,388,471**	**2,808,149**
Requirements by Fund				
Public Health (720)	3,530,562	3,679,579	2,982,348	2,808,149
Commission on Children & Families (230)	701,238	520,414	406,123	-
Total Requirements by Fund	**4,231,800**	**4,199,992**	**3,388,471**	**2,808,149**
Resources by Budgetary Category				
Licenses, Fees and Permits	174,159	174,091	173,170	164,708
Intergovernmental	1,501,399	1,643,356	1,327,333	1,532,310
Charges for Services	1,273,775	1,148,931	1,215,515	747,550
Investment Earnings	1,007	481	150	500
Interfund Transfers	658,366	645,019	261,700	120,000
Sale of Capital Assets	1,150	6,250	-	-
Debt Proceeds	490,336	8,339	-	-
Miscellaneous	9,418	3,231	-	500
Beginning Fund Balance	122,192	570,295	410,603	242,581
Total Resources by Budgetary Category	**4,231,800**	**4,199,992**	**3,388,471**	**2,808,149**
Full-Time Employee Equivalents	28.70	26.13	24.63	25.35

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Environmental Health/Air Quality	345,812	278,695	3.75
Clinic Nursing	755,555	421,174	5.75
Nursing Outreach	393,537	159,291	1.92
Women Infant Children	421,529	328,940	5.92
Health Promotion Disease Prevent	325,114	219,006	3.29
Vital Records	51,000	43,589	0.75
Emergency Prepareness	86,109	67,479	0.97
Children and Family Prevention	429,493	90,101	3.00
Total Mandates	**2,808,149**	**1,608,275**	**25.35**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Public Health/Administration	Manager - Public Health	72044044160493	0.0500	Non-Union	UF27	2	$0.00	$2,758.72	$48.28	$171.04	$40.00	$55.17	$1.72	$525.00	$0.00	$1.04	$1.02	$468.98	$4,070.98
Public Health/Environmental Health	Office Technician	72044044161495	1.0000	Local 121	LH10	7	$0.00	$32,497.84	$568.71	$2,014.87	$471.22	$649.96	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,524.63	$52,302.96
Public Health/Administration	Public Health Director	72044044162182	0.3000	Non-union	DF13	7	$432.00	$24,011.46	$420.20	$1,488.71	$348.17	$480.23	$10.34	$3,150.00	$0.00	$6.26	$6.12	$4,081.95	$34,003.43
Public Health/Environmental Health	Reg. Environ Hlth Spec	72044044162290	1.0000	Local 121	LH20	7	$480.00	$53,370.71	$933.99	$3,308.98	$773.88	$1,067.41	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,073.02	$79,103.72
Public Health/Environmental Health	Manager - Evironmental Health	72044044162290	1.0000	Non-Union	UF27	4	$480.00	$58,486.32	$1,023.51	$3,626.15	$848.05	$1,169.73	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,942.67	$85,672.17
Public Health/Administration	Program Specialist (AQ & PHEP)	72044044162374	0.4000	Local 121	LH13	7	$0.00	$15,040.53	$263.21	$932.51	$218.09	$300.81	$13.78	$4,200.00	$0.00	$8.35	$8.16	$2,556.89	$23,542.34
			3.7500				**$1,392.00**		**$3,257.90**	**$11,542.27**	**$2,699.40**	**$3,723.31**	**$129.20**	**$39,375.00**	**$0.00**	**$78.30**	**$76.50**	**$31,648.15**	**$278,695.60**
Public Health/Administration	Administrative Assistant	72044044460170	0.1500	Non-Union	UH15	1	$0.00	$4,376.36	$76.59	$271.33	$63.46	$87.53	$5.17	$1,575.00	$0.00	$3.13	$3.06	$743.98	$7,205.61
Public Health/Administration	Manager - Public Health	72044044460493	0.3000	Non-Union	UF27	2	$0.00	$16,552.30	$289.67	$1,026.24	$240.01	$331.05	$10.34	$3,150.00	$0.00	$6.26	$6.12	$2,813.89	$24,425.87
Public Health/Community Health	Senior Community Health Nurse	72044044461782	0.5500	ONA	OF02-FT	7	$264.00	$39,080.71	$683.91	$2,423.00	$566.67	$781.61	$18.95	$5,775.00	$0.00	$11.48	$11.22	$6,643.72	$55,996.29
Public Health/Community Health	Health Officer	72044044461855	0.0000				$0.00	$6,000.00	$105.00	$372.00	$87.00	$120.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,684.00
Public Health/Administration	Public Health Director	72044044462182	0.3500	Non-union	DF13	7	$504.00	$28,013.37	$490.23	$1,736.83	$406.19	$560.27	$12.06	$3,675.00	$0.00	$7.31	$7.14	$4,762.27	$39,670.67
Public Health/Community Health	Public Health Nurse	72044044462245	1.0000	ONA	OF01-FT	7	$0.00	$62,904.00	$1,100.82	$3,900.05	$912.11	$1,258.08	$34.45	$10,500.00	$0.00	$20.88	$20.40	$10,693.68	$91,344.47
Public Health/Community Health	Community Outreach Wrkr.	72044044462261	1.0000	Local 121	LH09	1	$0.00	$25,155.54	$440.22	$1,559.64	$364.76	$503.11	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,276.44	$42,875.45
Public Health/Community Health	Billing Coordinator - PH	72044044462346	0.9000	Local 121	LH14	7	$0.00	$35,530.41	$621.78	$2,202.89	$515.19	$710.61	$31.01	$9,450.00	$0.00	$13.57	$13.26	$6,040.17	$55,128.89
Public Health/Community Health	Public Health Nurse	72044044462245	0.5000	ONA	OF01-FT	1	$0.00	$24,951.60	$436.65	$1,547.00	$361.80	$499.03	$17.23	$5,250.00	$0.00	$10.44	$10.20	$4,241.77	$37,325.72
Public Health/Community Health	Medical Assistant	72044044462380	1.0000	Local 121	LH10	7	$0.00	$32,497.84	$568.71	$2,014.87	$471.22	$649.96	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,524.63	$52,302.96
Public Health/Community Health	Public Health Nurse	72044044463915					$0.00	$7,373.00	$129.03	$457.13	$106.91	$147.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,213.52
			5.7500				**$768.00**		**$4,942.61**	**$17,510.98**	**$4,095.31**	**$5,648.70**	**$198.10**	**$60,375.00**		**$114.84**	**$112.20**	**$45,740.56**	**$421,173.45**
Public Health/Administration	Administrative Assistant	72044044760170	0.1500	Non-Union	UH15	1	$0.00	$4,376.36	$76.59	$271.33	$63.46	$87.53	$5.17	$1,575.00	$0.00	$3.13	$3.06	$743.98	$7,205.61
Public Health/Administration	Manager - Public Health	72044044760493	0.1000	Non-Union	UF27	2	$0.00	$5,517.43	$96.56	$342.08	$80.00	$110.35	$3.45	$1,050.00	$0.00	$2.09	$2.04	$937.96	$8,141.96
Public Health/Community Health	Senior Community Health Nurse	72044044761782	0.4500	ONA	OF02-FT	7	$216.00	$31,975.13	$559.56	$1,982.46	$463.64	$639.50	$15.50	$4,725.00	$0.00	$9.40	$9.18	$5,435.77	$45,815.14
Public Health/Administration	Public Health Director	72044044762182	0.1200	Non-union	DF13	7	$172.80	$9,604.58	$168.08	$595.48	$139.27	$192.09	$4.13	$1,260.00	$0.00	$2.51	$2.45	$1,632.78	$13,601.37
Public Health/Community Health	Public Health Nurse	72044044762245	1.0000	ONA	OF01-FT	2	$0.00	$52,815.13	$924.26	$3,274.54	$765.82	$1,056.30	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,978.57	$78,390.35
Public Health/Community Health	Billing Coordinator - PH	72044044762346	0.1000	Local 121	LH14	7	$0.00	$3,947.82	$69.09	$244.77	$57.24	$78.96	$3.45	$1,050.00	$0.00	$7.31	$7.14	$671.13	$6,136.90
			1.9200				**$388.80**		**$1,894.14**	**$6,710.66**	**$1,569.43**	**$2,164.73**	**$66.15**	**$20,160.00**		**$45.31**	**$44.27**	**$18,400.20**	**$159,291.34**
Public Health/Administration	Manager - Public Health	72044044860493	0.0700	Non-Union	UF27	2	$0.00	$3,862.20	$67.59	$239.46	$56.00	$77.24	$2.41	$735.00	$0.00	$1.46	$1.43	$656.57	$5,699.37
Public Health/Women Infants Children	Office Assistant III- Rep	72044044861610	1.0000	Local 121	LH08	1	$0.00	$24,932.78	$436.32	$1,545.83	$361.53	$498.66	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,238.57	$42,589.42
Public Health/Women Infants Children	Office Assistant III- Rep	72044044861610	1.0000	Local 121	LH08	3	$0.00	$25,245.96	$441.80	$1,565.25	$366.07	$504.92	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,291.81	$42,991.54
Public Health/Administration	Public Health Director	72044044862182	0.0500	Non-union	DF13	7	$72.00	$4,001.91	$70.03	$248.12	$58.03	$80.04	$1.72	$525.00	$0.00	$1.04	$1.02	$680.32	$5,667.24
Public Health/Women Infants Children	WIC Coordinator	72044044862230	0.8000	Non-Union	UF23 - 0.80	7	$0.00	$44,425.52	$777.45	$2,754.38	$644.17	$888.51	$27.56	$8,400.00	$0.00	$20.67	$20.20	$7,552.34	$65,510.80
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	2	$0.00	$32,499.70	$568.74	$2,014.98	$471.25	$649.99	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,524.95	$52,305.35
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	7	$0.00	$39,478.23	$690.87	$2,447.65	$572.43	$789.56	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,711.30	$61,265.78
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	2	$0.00	$32,970.60	$576.99	$2,044.18	$478.07	$659.41	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,605.00	$52,909.98
			5.9200				**$72.00**		**$3,629.80**	**$12,859.85**	**$3,007.55**	**$4,148.34**	**$203.96**	**$62,160.00**		**$127.58**	**$124.64**	**$35,260.87**	**$328,939.49**
Public Health/Administration	Administrative Assistant	72044044960170	0.0500	Non-Union	UH15	1	$0.00	$1,458.79	$25.53	$90.44	$21.15	$29.18	$1.72	$525.00	$0.00	$1.04	$1.02	$247.99	$2,401.87
Public Health/Administration	Manager - Public Health	72044044960493	0.3400	Non-Union	UF27	2	$0.00	$18,759.27	$328.29	$1,163.07	$272.01	$375.19	$11.71	$3,570.00	$0.00	$7.10	$6.94	$3,189.08	$27,682.65
Public Health/Community Health	Program Manager (Prom. & Prev.)	72044044960974	0.6000	Non-Union	UF25	3	$0.00	$30,301.31	$530.27	$1,878.68	$439.37	$606.03	$20.67	$6,300.00	$0.00	$12.53	$12.24	$5,151.22	$45,252.32
Public Health/Administration	Public Health Director	72044044962182	0.0500	Non-union	DF13	7	$72.00	$4,001.91	$70.03	$248.12	$58.03	$80.04	$1.72	$525.00	$0.00	$1.04	$1.02	$680.32	$5,667.24
Public Health/Community Health	Outreach & Enrollment Specialist	72044044962363	0.2500	Local 121	LH14	1	$0.00	$8,001.38	$140.02	$496.09	$116.02	$160.03	$8.61	$2,625.00	$0.00	$5.22	$5.10	$1,360.23	$12,917.71
Public Health/Community Health	Program Coordinator	72044044960935	1.0000	Local 121	LF19	1	$0.00	$39,656.64	$693.99	$2,458.71	$575.02	$793.13	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,741.63	$61,494.86
Public Health/Community Health	Program Coordinator	72044044960935	1.0000	Local 121	LF19	2	$0.00	$41,288.57	$722.55	$2,559.89	$598.68	$825.77	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,019.06	$63,590.25
			3.2900				**$72.00**		**$2,510.69**	**$8,895.01**	**$2,080.28**	**$2,869.36**	**$113.35**	**$34,545.00**		**$68.70**	**$67.12**	**$24,389.54**	**$219,006.90**
Public Health/Administration	Administrative Assistant	72044045360170	0.6000	Non-Union	UH15	1	$0.00	$17,505.45	$306.35	$1,085.34	$253.83	$350.11	$20.67	$6,300.00	$0.00	$12.53	$12.24	$2,975.93	$28,822.44
Public Health/Administration	Manager - Public Health	72044045360493	0.0700	Non-Union	UF27	2	$0.00	$3,862.20	$67.59	$239.46	$56.00	$77.24	$2.41	$735.00	$0.00	$1.46	$1.43	$656.57	$5,699.37
Public Health/Administration	Public Health Director	72044045362182	0.0800	Non-union	DF13	7	$115.20	$6,403.06	$112.05	$396.99	$92.84	$128.06	$2.76	$840.00	$0.00	$1.67	$1.63	$1,088.52	$9,067.58
			0.7500				**$115.20**		**$485.99**	**$1,721.78**	**$402.68**	**$555.41**	**$25.84**	**$7,875.00**		**$15.66**	**$15.30**	**$4,721.02**	**$43,589.39**
Public Health/Administration	Administrative Assistant	72044047960170	0.0500	Non-Union	UH15	1	$0.00	$1,458.79	$25.53	$90.44	$21.15	$29.18	$1.72	$525.00	$0.00	$1.04	$1.02	$247.99	$2,401.87
Public Health/Administration	Manager - Public Health	72044047960493	0.0700	Non-Union	UF27	2	$0.00	$3,862.20	$67.59	$239.46	$56.00	$77.24	$2.41	$735.00	$0.00	$1.46	$1.43	$656.57	$5,699.37
Public Health/Community Health	Program Manager (Prom. & Prev.)	72044047960974	0.4000	Non-Union	UF25	3	$0.00	$20,200.87	$353.52	$1,252.45	$292.91	$404.02	$13.78	$4,200.00	$0.00	$8.35	$8.16	$3,434.15	$30,168.21
Public Health/Administration	Public Health Director	72044047962182	0.0500	Non-union	DF13	7	$72.00	$4,001.91	$70.03	$248.12	$58.03	$80.04	$1.72	$525.00	$0.00	$1.04	$1.02	$680.32	$5,667.24
Public Health/Administration	Program Specialist (AQ & PHEP)	72044044162374	0.4000	Local 121	LH13	7	$0.00	$15,040.53	$263.21	$932.51	$218.09	$300.81	$13.78	$4,200.00	$0.00	$8.35	$8.16	$2,556.89	$23,542.34
			0.9700				**$72.00**	**$1,000,056.96**	**$779.88**	**$2,762.99**	**$646.18**	**$891.29**	**$33.42**	**$10,185.00**	**$0.00**	**$20.25**	**$19.79**	**$7,575.93**	**$67,479.03**
Commission Children & Families	CCF Director	22023060931	1.0000	Non-union	DF10	7	$900.00	$70,154.16	$1,227.70	$4,349.56	$1,017.24	$1,403.08	$34.45	$0.00	$0.00	$86.04	$20.40	$11,926.21	$90,218.84
			3.0000				**900.00**	**70154.16**	**1227.70**	**4349.56**	**1017.24**	**1403.08**	**34.45**	**0.00**	**0.00**	**86.04**	**20.40**	**11926.21**	**90218.84**
			22.3500				**$2,880.00**		**$18,728.69**	**$66,353.09**	**$15,518.06**	**$21,404.22**	**$804.45**	**$234,675.00**		**$556.68**	**$480.22**	**$179,662.48**	**$1,608,394.02**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Insepction	138,933.00	139,955.30	139,284.00	128,217.00	(11,067.00)	-8%
33255	Revenues - Pool Insection	11,852.34	11,254.50	10,151.00	8,739.00	(1,412.00)	-14%
34352	Licenses - Hotel/ Motel	11,606.50	10,212.75	5,759.00	5,645.00	(114.00)	-2%
34353	Licenses - Organizational Camps	1,848.00	2,416.00	1,962.00	1,800.00	(162.00)	-8%
34354	Licenses - RV Park	9,919.00	10,252.00	16,014.00	20,307.00	4,293.00	27%
Account Classification Total: LP - Licenses, Fees and Permits		**$174,158.84**	**$174,090.55**	**$173,170.00**	**$164,708.00**	**($8,462.00)**	**-5%**
IG - Intergovernmental							
33051	HIV Care Consortiation	57.00	0.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	128.00	0.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	12,404.00	2,626.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.00	0.00	0.00	0.00	0.00	N/A
33060	Breastfeeding Grants	0.00	38,623.00	0.00	0.00	0.00	N/A
33072	Healthy Communities	81,045.50	10,840.00	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	90,988.50	103,066.00	93,311.00	93,000.00	(311.00)	0%
33078	H1N1 Vaccine Campaign	(13,611.00)	0.00	0.00	0.00	0.00	N/A
33080	Revenues - DEQ Air Quality Grant	28,000.00	52,999.96	52,000.00	35,000.00	(17,000.00)	-33%
33088	Safe Routes to Schools	56,214.44	44,126.87	42,700.00	0.00	(42,700.00)	-100%
33094	Funds - CYF	0.00	0.00	0.00	11,340.00	11,340.00	N/A
33313	MCH Child and Adolescent	14,090.00	11,177.90	18,583.00	11,000.00	(7,583.00)	-41%
33314	Funds - MCH Title V Flexible	33,931.00	28,272.00	26,227.00	26,000.00	(227.00)	-1%
33317	Local Staff	0.00	0.00	0.00	108,000.00	108,000.00	N/A
33318	Child Adolscent Health	5,367.00	7,179.00	0.00	7,300.00	7,300.00	N/A
33480	Public Health Percapita	47,412.00	127,337.00	97,023.00	73,000.00	(24,023.00)	-25%
33496	My Future My Choice	19,689.55	24,617.68	19,690.00	14,000.00	(5,690.00)	-29%
33497	Cover Oregon Outreach Grant	0.00	0.00	95,405.00	50,000.00	(45,405.00)	-48%
33520	Grants - Family Planning	43,078.00	47,265.00	30,786.00	29,000.00	(1,786.00)	-6%
33532	Immunization Action Plan	27,513.00	21,302.00	21,962.00	22,000.00	38.00	0%
33610	Services - Juvenile	0.00	0.00	0.00	41,000.00	41,000.00	N/A
33612	Grants - Transportation	0.00	16,077.00	0.00	0.00	0.00	N/A
33820	Grants - WIC	350,464.73	514,378.90	403,560.00	412,000.00	8,440.00	2%
33866	Medicaid - Healthy Start	0.00	0.00	0.00	130,000.00	130,000.00	N/A
33868	Medicaid - Babies First	0.00	0.00	(12,000.00)	0.00	12,000.00	-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
33874	School Based Health Center	89,327.00	70,500.00	60,000.00	60,000.00	0.00	0%
33877	Regional Health Equity Coalition Grant	0.00	0.00	0.00	130,000.00	130,000.00	N/A
33941	TB Case Management	3,977.90	3,343.00	1,216.00	1,200.00	(16.00)	-1%
33970	Great Start	0.00	0.00	0.00	6,636.00	6,636.00	N/A
33976	Funds - Level 7	0.00	0.00	0.00	53,835.00	53,835.00	N/A
33981	Funds - Planning	0.00	0.00	0.00	30,000.00	30,000.00	N/A
33990	Grants - Perinatal	3,075.00	5,208.00	3,915.00	3,915.00	0.00	0%
33991	PH Emerg Preparedness (Jul/Aug)	(7,433.00)	10,061.00	8,538.00	0.00	(8,538.00)	-100%
33993	PH Emerg Preparedness (Aug/Jun)	67,477.00	102,339.92	76,847.00	85,000.00	8,153.00	11%
33998	FP & FS	0.00	0.00	0.00	8,509.00	8,509.00	N/A
34360	Revenues - Water Program	29,568.00	29,568.00	0.00	73,925.00	73,925.00	N/A
36830	CACOON	15,881.96	16,457.99	16,650.00	16,650.00	0.00	0%
Account Classification Total: IG - Intergovernmental		**$998,759.58**	**$1,287,366.22**	**$1,056,413.00**	**$1,532,310.00**	**$475,897.00**	**45%**
CS - Charges for Service							
33322	TCM	170,892.00	84,608.00	367,425.00	240,000.00	(127,425.00)	-35%
33490	Reim - Certified Copies	46,536.00	51,755.00	42,000.00	51,000.00	9,000.00	21%
33850	Juvenile Department IGA	162.00	0.00	0.00	0.00	0.00	N/A
33864	CCare	267,418.28	254,405.82	350,000.00	271,000.00	(79,000.00)	-23%
33869	IGOHP/ Baby Smiles	364,014.63	255,402.76	0.00	0.00	0.00	N/A
33870	Medicaid	103,326.36	56,433.34	45,000.00	46,500.00	1,500.00	3%
33871	MAC - Medicaid Admin Claiming	134,725.49	118,185.37	64,000.00	70,000.00	6,000.00	9%
33879	Heart Clinic Revenue	0.00	685.24	0.00	0.00	0.00	N/A
34100	Fees - Public Health Admin	0.00	198,953.00	182,884.00	0.00	(182,884.00)	-100%
34341	Insepctions - School	4,719.00	18,751.00	5,611.00	6,375.00	764.00	14%
34342	Insepctions - Group Home	1,865.00	1,879.00	828.00	912.00	84.00	10%
34343	Inspections - Day Care	2,678.00	2,070.00	5,103.00	6,318.00	1,215.00	24%
34344	Inspections - Head Start	1,368.00	720.00	1,036.00	1,100.00	64.00	6%
34345	Insepctions - Summer Lunch	513.00	0.00	312.00	345.00	33.00	11%
34349	Foodhandlers Fee	10,095.00	6,265.00	5,000.00	6,000.00	1,000.00	20%
34350	Fees - Env. Health Inspection	1,265.00	3,819.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	38,150.00	31,845.82	73,925.00	0.00	(73,925.00)	-100%
34370	Self Pay	6,915.53	39,630.93	40,000.00	26,000.00	(14,000.00)	-35%
34373	Immunzation Travel	13,720.00	0.00	0.00	0.00	0.00	N/A
34375	CD All Payers	1,077.55	0.00	0.00	0.00	0.00	N/A
34376	STD All Payers	5,632.51	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
34377	Immunizations - Child/ Adult	17,238.11	0.00	0.00	0.00	0.00	N/A
34440	Commercial	10,479.07	10,807.29	8,000.00	10,000.00	2,000.00	25%
34800	Babies First	18,043.00	12,114.00	24,391.00	12,000.00	(12,391.00)	-51%
	Account Classification Total: CS - Charges for Service	**$1,220,833.53**	**$1,148,930.57**	**$1,215,515.00**	**$747,550.00**	**($467,965.00)**	**-38%**
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
	Account Classification Total: IN - Interest	**$0.00**	**$0.00**	**$0.00**	**$500.00**	**$500.00**	
MI - Miscellaneous							
36100	Miscellaneous	9,348.63	2,667.63	0.00	500.00	500.00	N/A
	Account Classification Total: MI - Miscellaneous	**$9,348.63**	**$2,667.63**	**$0.00**	**$500.00**	**$500.00**	
TI - Interfund Transfers							
36330	Trans - General Non Dept	316,823.00	303,915.00	127,500.00	120,000.00	(7,500.00)	-6%
39100	Trans - PH Admin	162,670.72	0.00	124,200.00	0.00	(124,200.00)	-100%
39101	Trans - PH Clinic Nursing	18,585.00	134,574.30	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	45,350.00	20,875.85	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	9,721.05	2,392.26	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	32,160.14	31,387.51	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	44,320.52	101,484.05	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	28,735.07	22,163.87	0.00	0.00	0.00	N/A
39108	Trans - PH Vital Records	0.00	8,638.70	0.00	0.00	0.00	N/A
39109	Trans - PH Oral Health	0.00	19,587.47	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$658,365.50**	**$645,019.01**	**$251,700.00**	**$120,000.00**	**($131,700.00)**	**-52%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	490,335.67	8,338.75	0.00	0.00	0.00	N/A
	Account Classification Total: DP - Debt Proceeds	**$490,335.67**	**$8,338.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,149.99	6,250.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$1,149.99**	**$6,250.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	(22,389.26)	406,915.80	285,550.00	242,581.00	(42,969.00)	-15%
	Account Classification Total: FB - Fund Balances	**($22,389.26)**	**$406,915.80**	**$285,550.00**	**$242,581.00**	**($42,969.00)**	**-15%**
	Revenues Total	**$3,530,562.48**	**$3,679,578.53**	**$2,982,348.00**	**$2,808,149.00**	**($174,199.00)**	**-6%**
Expenditures							
PS - Personnel Services							
60170	Administrative Assistant	4,758.27	14,456.29	30,867.00	29,175.00	(1,692.00)	-5%
60493	Finance/Budget Manager	43,934.00	41,389.16	41,831.00	55,173.00	13,342.00	32%
60800	Accounting Tech	37,267.86	1,021.31	0.00	0.00	0.00	N/A
60931	Program Director	0.00	0.00	0.00	70,154.00	70,154.00	N/A
60935	Program Coordinator	38,853.99	22,729.24	39,384.00	80,946.00	41,562.00	106%
60974	Program Manager	0.00	32,678.50	47,837.00	50,502.00	2,665.00	6%
61495	Office Technician	31,933.77	32,052.89	32,176.00	32,498.00	322.00	1%
61610	Office Assistant III	87,937.57	74,746.11	79,843.00	58,180.00	(21,663.00)	-27%
61782	Senior Community Health	117,630.48	86,723.44	65,276.00	70,576.00	5,300.00	8%
61855	Health Officer	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	77,097.30	77,940.14	64,591.00	78,599.00	14,008.00	22%
62230	W & C Coordinator	43,124.20	43,123.20	43,985.00	44,426.00	441.00	1%
62235	Comm Nutrition Worker	109,788.62	115,125.96	104,851.00	104,949.00	98.00	0%
62236	PH Aide	26,921.03	18,243.74	0.00	0.00	0.00	N/A
62245	Public Health Nurse	166,815.47	113,924.55	198,900.00	140,671.00	(58,229.00)	-29%
62261	Comm Outreach Worker	30,589.75	30,472.03	30,589.00	25,156.00	(5,433.00)	-18%
62270	Manager Environmental Health	70,686.98	0.00	0.00	58,006.00	58,006.00	N/A
62283	Healthy Homes Program Specialist	6,707.36	0.00	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	104,480.64	110,453.86	115,207.00	52,891.00	(62,316.00)	-54%
62346	Medical Billing Coordinator	0.00	36,053.25	38,702.00	39,478.00	776.00	2%
62360	Health Educator	59,529.35	55,707.47	8,233.00	0.00	(8,233.00)	-100%
62363	Outreach and Enrollment Specialist	0.00	0.00	30,882.00	0.00	(30,882.00)	-100%
62374	Air Quality Program Specialist	26,489.44	30,940.48	32,468.00	30,082.00	(2,386.00)	-7%
62380	Medical Assistant(Non Certified)	37,486.65	32,250.54	32,176.00	32,498.00	322.00	1%
62390	Nurse Practitioner	40,887.27	0.00	0.00	0.00	0.00	N/A
63900	Overtime	1,193.17	459.80	0.00	0.00	0.00	N/A
63915	PH Emergency Stipend	0.00	7,044.02	9,125.00	7,373.00	(1,752.00)	-19%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63930	FICA	84,817.96	70,563.72	80,768.00	80,854.00	86.00	0%
63940	Workmans Compensation Tax	652.71	610.43	854.00	803.00	(51.00)	-6%
63941	Workmans Compensation	9,888.93	24,077.47	24,284.00	21,403.00	(2,881.00)	-12%
63950	Medical Insurance	173,989.78	164,768.84	224,798.00	234,675.00	9,877.00	4%
63951	Life Insurance	605.47	501.02	557.00	555.00	(2.00)	0%
63952	Short Term Disability	541.26	452.20	544.00	479.00	(65.00)	-12%
63960	Retirement - General	113,408.58	102,265.76	163,196.00	179,663.00	16,467.00	10%
63980	Unemployment Compensation	27,932.59	22,682.53	24,284.00	18,730.00	(5,554.00)	-23%
63990	Cell Phone Allowance	3,720.00	2,920.00	2,880.00	3,780.00	900.00	31%
Account Classification Total: PS - Personnel Services		**$1,585,670.45**	**$1,372,377.95**	**$1,575,088.00**	**$1,608,275.00**	**$33,187.00**	**2%**
MS - Material and Services							
44010	Mgmt Travel & Training	8,641.40	9,251.04	18,800.00	9,950.00	(8,850.00)	-47%
44040	Staff Travel & Training	9,070.80	7,051.23	18,942.00	17,915.00	(1,027.00)	-5%
44050	Training	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44054	Education Material & Marketing	0.00	1,607.50	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	79,551.52	48,788.93	32,000.00	35,000.00	3,000.00	9%
44100	Supplies - Office	14,821.57	13,704.44	22,200.00	15,600.00	(6,600.00)	-30%
44110	Supplies - Other	42,037.55	26,026.84	15,623.00	11,653.00	(3,970.00)	-25%
44113	Office Equipment	6,012.95	2,267.34	750.00	750.00	0.00	0%
44115	Computer Equipment	1,223.68	103.00	1,200.00	1,200.00	0.00	0%
44140	Supplies - Medical	14,201.08	9,530.29	14,784.00	21,250.00	6,466.00	44%
44200	Dues / Fees	13,828.26	21,183.37	14,700.00	34,000.00	19,300.00	131%
44203	Credit Card Fees	2,136.74	2,489.69	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	6,342.62	5,623.22	12,797.00	13,750.00	953.00	7%
44260	Vehicle Maintenance & Repair	5,234.87	3,682.78	2,934.00	6,340.00	3,406.00	116%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	12,220.00	12,220.00	N/A
44300	Equip Maintenance & Repair	1,302.36	1,759.48	2,000.00	3,000.00	1,000.00	50%
44381	Shredding Services	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44577	TCM Match	0.00	0.00	0.00	90,000.00	90,000.00	N/A
44591	Stop The Hurt	0.00	0.00	0.00	30,000.00	30,000.00	N/A
44640	Telephone	10,146.14	14,823.59	9,480.00	13,749.00	4,269.00	45%
44650	Rent	0.00	270.00	0.00	0.00	0.00	N/A
44700	Postage	4,846.41	6,370.51	4,688.00	5,485.00	797.00	17%
44710	Publications / Periodicals	935.07	1,749.28	400.00	3,200.00	2,800.00	700%
44730	Printing	4,096.16	3,400.82	2,818.00	5,000.00	2,182.00	77%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44961	Lab Service	19,580.40	11,478.70	23,000.00	12,500.00	(10,500.00)	-46%
45015	Intradepartmental Administration Charges	0.00	198,953.00	182,884.00	0.00	(182,884.00)	-100%
45020	Contract Services	397,457.31	349,726.82	259,569.00	336,845.00	77,276.00	30%
45021	Interest Expense	2,488.07	0.00	0.00	0.00	0.00	N/A
45100	Advertising	3,159.03	4,607.79	3,400.00	1,630.00	(1,770.00)	-52%
45370	Drugs & Pharmacy	93,287.84	82,012.66	110,000.00	79,500.00	(30,500.00)	-28%
45800	Refunds	0.00	525.00	0.00	0.00	0.00	N/A
46570	Autopsies	30,000.00	30,000.00	7,500.00	0.00	(7,500.00)	-100%
46602	Transportation	696.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	8,938.00	8,214.00	5,270.00	(2,944.00)	-36%
99760	Insurance/Liability	9,500.00	14,559.00	15,381.00	9,868.00	(5,513.00)	-36%
99765	Insurance/Workmans Compensation	6,833.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	114,513.00	122,355.00	7,842.00	7%
99780	Facility Services	83,320.00	84,762.00	80,473.00	82,191.00	1,718.00	2%
99781	Steering Committee Hardware Charge	15,300.00	19,500.00	16,125.00	16,830.00	705.00	4%
99782	Steering Committee User Charge	7,560.00	7,770.00	13,115.00	12,231.00	(884.00)	-7%
Account Classification Total: MS - Material and Services		**$1,078,611.15**	**$1,177,516.32**	**$1,008,290.00**	**$1,012,282.00**	**$3,992.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	114,203.58	490,335.67	11,200.00	0.00	(11,200.00)	-100%
99960	Interfund Loan Interest	0.00	934.77	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$114,203.58**	**$491,270.44**	**$11,200.00**	**$0.00**	**($11,200.00)**	**-100%**
IF - Interfund Transfers							
99501	Trans - PH Admin	178,871.78	341,104.01	0.00	0.00	0.00	N/A
99502	Trans - PH Clinic Nursing	75,926.30	0.00	87,000.00	0.00	(87,000.00)	-100%
99503	Trans - PH Environmental Health	86,744.42	0.00	33,000.00	0.00	(33,000.00)	-100%
99505	Trans - PH Preparedness	0.00	0.00	4,200.00	0.00	(4,200.00)	-100%
99783	Trans - Phones	3,619.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$345,161.50**	**$341,104.01**	**$154,200.00**	**$0.00**	**($154,200.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	233,570.00	187,592.00	(45,978.00)	-20%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$233,570.00**	**$187,592.00**	**($45,978.00)**	**-20%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	406,915.80	297,309.81	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$406,915.80**	**$297,309.81**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Expenditures Total	**$3,530,562.48**	**$3,679,578.53**	**$2,982,348.00**	**$2,808,149.00**	**($174,199.00)**	**-6%**
Fund Revenue	**Total: 720 - Public Health**	**$3,530,562.48**	**$3,679,578.53**	**$2,982,348.00**	**$2,808,149.00**	**($174,199.00)**	**-6%**
Fund Expenditure	**Total: 720 - Public Health**	**$3,530,562.48**	**$3,679,578.53**	**$2,982,348.00**	**$2,808,149.00**	**($174,199.00)**	**-6%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-6%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
IG - Intergovernmental							
33874	School Based Health Center	89,327.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$89,327.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
33490	Reim - Certified Copies	46,536.00	73.00	0.00	0.00	0.00	N/A
33850	Juvenile Department IGA	162.00	0.00	0.00	0.00	0.00	N/A
33869	IGOHP/ Baby Smiles	364,014.63	0.00	0.00	0.00	0.00	N/A
33870	Medicaid	2,551.41	0.00	0.00	0.00	0.00	N/A
33871	MAC - Medicaid Admin Claiming	134,725.49	24,377.52	0.00	0.00	0.00	N/A
34100	Fees - Public Health Admin	0.00	198,953.00	182,884.00	0.00	(182,884.00)	-100%
34370	Self Pay	172.80	0.00	0.00	0.00	0.00	N/A
34440	Commercial	1,858.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$550,021.15**	**$223,403.52**	**$182,884.00**	**$0.00**	**($182,884.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	(172.69)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**($172.69)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	8,752.95	1,987.13	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$8,752.95**	**$1,987.13**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	316,823.00	109,864.00	120,000.00	0.00	(120,000.00)	-100%
39101	Trans - PH Clinic Nursing	18,585.00	134,574.30	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	45,350.00	20,875.85	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	9,721.05	2,392.26	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	32,160.14	31,387.51	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	44,320.52	101,484.05	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	28,735.07	22,163.87	0.00	0.00	0.00	N/A
39108	Trans - PH Vital Records	0.00	8,638.70	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
39109	Trans - PH Oral Health	0.00	19,587.47	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$495,694.78**	**$450,968.01**	**$120,000.00**	**$0.00**	**($120,000.00)**	**-100%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	490,335.67	8,338.75	0.00	0.00	0.00	N/A
	Account Classification Total: DP - Debt Proceeds	**$490,335.67**	**$8,338.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,149.99	6,250.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$1,149.99**	**$6,250.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	(22,389.26)	406,915.80	214,550.00	0.00	(214,550.00)	-100%
	Account Classification Total: FB - Fund Balances	**($22,389.26)**	**$406,915.80**	**$214,550.00**	**$0.00**	**($214,550.00)**	**-100%**
	Sub Department Total: 101 - Administration	**$1,612,719.59**	**$1,097,863.21**	**$517,434.00**	**$0.00**	**($517,434.00)**	**-100%**

Expenditures

Department: 440 - Public Health

Sub Department: 101 - Administration

PS - Personnel Services							
60170	Administrative Assistant	4,758.27	221.85	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	38,032.29	14,212.96	0.00	0.00	0.00	N/A
60800	Accounting Tech	14,098.85	0.00	0.00	0.00	0.00	N/A
60935	Program Coordinator	74.44	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	6,348.92	2,459.45	0.00	0.00	0.00	N/A
61610	Office Assistant III	12,158.93	2,134.93	0.00	0.00	0.00	N/A
61782	Senior Community Health	4,643.85	0.00	0.00	0.00	0.00	N/A
61855	Health Officer	6,000.00	0.00	0.00	0.00	0.00	N/A
62182	Public Health Director	72,862.45	8,762.96	0.00	0.00	0.00	N/A
62236	PH Aide	25,544.30	862.99	0.00	0.00	0.00	N/A
62245	Public Health Nurse	4,333.62	0.00	0.00	0.00	0.00	N/A
62261	Comm Outreach Worker	1,157.39	0.00	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	2,001.44	0.00	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	664.62	102.24	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	1,998.07	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
62360	Health Educator	68.52	0.00	0.00	0.00	0.00	N/A
62380	Medical Assistant(Non Certified)	10,195.32	446.89	0.00	0.00	0.00	N/A
63900	Overtime	178.29	22.60	0.00	0.00	0.00	N/A
63930	FICA	14,526.51	2,749.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	113.50	18.93	0.00	0.00	0.00	N/A
63941	Workmans Compensation	1,532.47	886.72	0.00	0.00	0.00	N/A
63950	Medical Insurance	30,249.05	5,205.22	0.00	0.00	0.00	N/A
63951	Life Insurance	126.43	18.12	0.00	0.00	0.00	N/A
63952	Short Term Disability	82.61	13.06	0.00	0.00	0.00	N/A
63960	Retirement - General	18,928.83	3,180.19	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	4,597.65	829.90	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	1,440.00	186.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$274,718.55**	**$44,312.08**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,230.19	3,185.24	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	341.96	0.00	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	79,551.52	1,585.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	8,810.71	3,516.28	6,000.00	0.00	(6,000.00)	-100%
44110	Supplies - Other	6,333.39	4,134.30	0.00	0.00	0.00	N/A
44113	Office Equipment	628.57	149.38	0.00	0.00	0.00	N/A
44115	Computer Equipment	796.47	0.00	0.00	0.00	0.00	N/A
44140	Supplies - Medical	860.32	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	4,174.35	3,479.39	0.00	0.00	0.00	N/A
44203	Credit Card Fees	2,136.74	2,489.69	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	1,117.47	1,657.83	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	292.05	95.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	435.18	122.75	0.00	0.00	0.00	N/A
44640	Telephone	1,308.18	2,688.36	0.00	0.00	0.00	N/A
44700	Postage	3,889.26	649.92	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	609.18	792.10	0.00	0.00	0.00	N/A
44730	Printing	326.25	376.12	0.00	0.00	0.00	N/A
45020	Contract Services	270,459.93	(417.48)	0.00	0.00	0.00	N/A
45021	Interest Expense	2,488.07	0.00	0.00	0.00	0.00	N/A
45370	Drugs & Pharmacy	3,355.83	0.00	0.00	0.00	0.00	N/A
46570	Autopsies	30,000.00	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99755	Risk Management	0.00	8,938.00	8,214.00	0.00	(8,214.00)	-100%
99760	Insurance/Liability	9,500.00	14,559.00	15,381.00	0.00	(15,381.00)	-100%
99765	Insurance/Workmans Compensation	6,833.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	114,513.00	0.00	(114,513.00)	-100%
99780	Facility Services	28,352.00	26,655.00	27,602.00	0.00	(27,602.00)	-100%
99781	Steering Committee Hardware Charge	1,350.00	4,050.00	5,813.00	0.00	(5,813.00)	-100%
99782	Steering Committee User Charge	1,260.00	1,260.00	4,727.00	0.00	(4,727.00)	-100%
Account Classification Total: MS - Material and Services		**$653,440.94**	**$264,970.88**	**$182,250.00**	**$0.00**	**($182,250.00)**	**-100%**
DS - Debt Service							
99950	Interfund Loan Principal	114,203.58	490,335.67	11,200.00	0.00	(11,200.00)	-100%
99960	Interfund Loan Interest	0.00	934.77	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$114,203.58**	**$491,270.44**	**$11,200.00**	**$0.00**	**($11,200.00)**	**-100%**
IF - Interfund Transfers							
99502	Trans - PH Clinic Nursing	75,926.30	0.00	87,000.00	0.00	(87,000.00)	-100%
99503	Trans - PH Environmental Health	86,744.42	0.00	33,000.00	0.00	(33,000.00)	-100%
99505	Trans - PH Preparedness	0.00	0.00	4,200.00	0.00	(4,200.00)	-100%
99783	Trans - Phones	770.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$163,440.72**	**$0.00**	**$154,200.00**	**$0.00**	**($154,200.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	169,784.00	0.00	(169,784.00)	-100%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$169,784.00**	**$0.00**	**($169,784.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	406,915.80	297,309.81	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$406,915.80**	**$297,309.81**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 101 - Administration		**$1,612,719.59**	**$1,097,863.21**	**$517,434.00**	**$0.00**	**($517,434.00)**	**-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
Fund Revenue	Total: 720 - Public Health	$1,612,719.59	$1,097,863.21	$517,434.00	$0.00	($517,434.00)	-100%
Fund Expenditure	Total: 720 - Public Health	$1,612,719.59	$1,097,863.21	$517,434.00	$0.00	($517,434.00)	-100%
Fund Net	Total: 720 - Public Health	$0.00	$0.00	$0.00	$0.00	$0.00	-100%

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Insepction	138,933.00	139,955.30	139,284.00	128,217.00	(11,067.00)	-8%
33255	Revenues - Pool Insection	11,852.34	11,254.50	10,151.00	8,739.00	(1,412.00)	-14%
34352	Licenses - Hotel/ Motel	11,606.50	10,212.75	5,759.00	5,645.00	(114.00)	-2%
34353	Licenses - Organizational Camps	1,848.00	2,416.00	1,962.00	1,800.00	(162.00)	-8%
34354	Licenses - RV Park	9,919.00	10,252.00	16,014.00	20,307.00	4,293.00	27%
Account Classification Total: LP - Licenses, Fees and Permits		**$174,158.84**	**$174,090.55**	**$173,170.00**	**$164,708.00**	**($8,462.00)**	**-5%**
IG - Intergovernmental							
33080	Revenues - DEQ Air Quality Grant	28,000.00	52,999.96	52,000.00	35,000.00	(17,000.00)	-33%
34360	Revenues - Water Program	29,568.00	29,568.00	0.00	73,925.00	73,925.00	N/A
Account Classification Total: IG - Intergovernmental		**$57,568.00**	**$82,567.96**	**$52,000.00**	**$108,925.00**	**$56,925.00**	**109%**
CS - Charges for Service							
34341	Insepctions - School	4,719.00	18,751.00	5,611.00	6,375.00	764.00	14%
34342	Insepctions - Group Home	1,865.00	1,879.00	828.00	912.00	84.00	10%
34343	Inspections - Day Care	2,678.00	2,070.00	5,103.00	6,318.00	1,215.00	24%
34344	Inspections - Head Start	1,368.00	720.00	1,036.00	1,100.00	64.00	6%
34345	Insepctions - Summer Lunch	513.00	0.00	312.00	345.00	33.00	11%
34349	Foodhandlers Fee	10,095.00	6,265.00	5,000.00	6,000.00	1,000.00	20%
34350	Fees - Env. Health Inspection	1,265.00	3,819.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	38,150.00	31,845.82	73,925.00	0.00	(73,925.00)	-100%
37380	Fees - PT All Other	0.00	600.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$60,653.00**	**$65,949.82**	**$91,815.00**	**$21,050.00**	**($70,765.00)**	**-77%**
IN - Interest							
39150	Investments - Interest On	172.69	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**$172.69**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	28,291.00	0.00	33,000.00	33,000.00	N/A
39100	Trans - PH Admin	86,744.42	0.00	33,000.00	0.00	(33,000.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$86,744.42**	**$28,291.00**	**$33,000.00**	**$33,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	11,000.00	18,129.00	7,129.00	65%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$11,000.00**	**$18,129.00**	**$7,129.00**	**65%**
	Sub Department Total: 441 - Environmental Health	**$379,296.95**	**$350,899.33**	**$360,985.00**	**$345,812.00**	**($15,173.00)**	**-4%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
PS - Personnel Services							
60493	Finance/Budget Manager	0.00	0.00	2,092.00	2,759.00	667.00	32%
61495	Office Technician	25,584.85	27,534.68	32,176.00	32,498.00	322.00	1%
61610	Office Assistant III	0.00	0.00	1,460.00	0.00	(1,460.00)	-100%
62182	Public Health Director	0.00	18,368.79	22,607.00	23,579.00	972.00	4%
62261	Comm Outreach Worker	7.33	0.00	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	68,685.54	0.00	0.00	58,006.00	58,006.00	N/A
62290	Reg Environmental Hlth Spec	101,672.98	108,510.11	114,520.00	52,891.00	(61,629.00)	-54%
62374	Air Quality Program Specialist	19,437.92	17,007.36	18,038.00	15,041.00	(2,997.00)	-17%
63900	Overtime	426.74	196.04	0.00	0.00	0.00	N/A
63930	FICA	16,049.63	12,947.78	14,715.00	14,241.00	(474.00)	-3%
63940	Workmans Compensation Tax	104.48	99.07	138.00	129.00	(9.00)	-7%
63941	Workmans Compensation	2,276.09	4,391.41	4,424.00	3,723.00	(701.00)	-16%
63950	Medical Insurance	35,013.37	31,235.82	36,065.00	39,375.00	3,310.00	9%
63951	Life Insurance	98.87	83.47	84.00	78.00	(6.00)	-7%
63952	Short Term Disability	94.87	72.81	82.00	77.00	(5.00)	-6%
63960	Retirement - General	22,554.15	18,817.72	29,519.00	31,648.00	2,129.00	7%
63980	Unemployment Compensation	5,372.96	3,992.25	4,424.00	3,258.00	(1,166.00)	-26%
63990	Cell Phone Allowance	1,868.00	1,330.00	1,458.00	1,392.00	(66.00)	-5%
	Account Classification Total: PS - Personnel Services	**$299,247.78**	**$244,587.31**	**$281,802.00**	**$278,695.00**	**($3,107.00)**	**-1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44010	Mgmt Travel & Training	329.14	990.26	3,500.00	700.00	(2,800.00)	-80%
44040	Staff Travel & Training	2,356.22	1,128.46	3,500.00	500.00	(3,000.00)	-86%
44100	Supplies - Office	1,074.47	1,635.87	2,000.00	1,000.00	(1,000.00)	-50%
44110	Supplies - Other	1,325.51	1,888.27	2,072.00	758.00	(1,314.00)	-63%
44113	Office Equipment	496.10	317.58	250.00	250.00	0.00	0%
44115	Computer Equipment	125.96	19.98	100.00	100.00	0.00	0%
44140	Supplies - Medical	71.46	0.00	50.00	0.00	(50.00)	-100%
44200	Dues / Fees	9,158.91	17,603.98	14,000.00	12,500.00	(1,500.00)	-11%
44250	Vehicle Fuel	3,270.84	3,498.44	4,000.00	2,500.00	(1,500.00)	-38%
44260	Vehicle Maintenance & Repair	3,194.80	1,879.50	1,500.00	2,500.00	1,000.00	67%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44640	Telephone	2,788.37	1,512.56	1,080.00	1,550.00	470.00	44%
44700	Postage	281.41	1,221.18	1,000.00	1,000.00	0.00	0%
44710	Publications / Periodicals	144.00	423.92	200.00	3,000.00	2,800.00	1400%
44730	Printing	282.64	174.15	600.00	0.00	(600.00)	-100%
45015	Intradepartmental Administration Charges	0.00	40,000.00	30,000.00	0.00	(30,000.00)	-100%
45020	Contract Services	0.00	1,031.67	0.00	0.00	0.00	N/A
45100	Advertising	928.34	1,295.35	1,900.00	800.00	(1,100.00)	-58%
45800	Refunds	0.00	425.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	0.00	824.00	824.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,543.00	1,543.00	N/A
99770	Internal Services	0.00	0.00	0.00	22,155.00	22,155.00	N/A
99780	Facility Services	4,976.00	5,080.00	5,295.00	9,112.00	3,817.00	72%
99781	Steering Committee Hardware Charge	2,250.00	4,050.00	1,125.00	2,511.00	1,386.00	123%
99782	Steering Committee User Charge	1,260.00	1,260.00	915.00	2,314.00	1,399.00	153%
Account Classification Total: MS - Material and Services		**$34,314.17**	**$85,436.17**	**$73,087.00**	**$67,117.00**	**($5,970.00)**	**-8%**
IF - Interfund Transfers							
99501	Trans - PH Admin	45,350.00	20,875.85	0.00	0.00	0.00	N/A
99783	Trans - Phones	385.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$45,735.00**	**$20,875.85**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	6,096.00	0.00	(6,096.00)	-100%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$6,096.00**	**$0.00**	**($6,096.00)**	**-100%**
	Sub Department Total: 441 - Environmental Health	**$379,296.95**	**$350,899.33**	**$360,985.00**	**$345,812.00**	**($15,173.00)**	**-4%**
	Fund Revenue Total: 720 - Public Health	**$379,296.95**	**$350,899.33**	**$360,985.00**	**$345,812.00**	**($15,173.00)**	**-4%**
	Fund Expenditure Total: 720 - Public Health	**$379,296.95**	**$350,899.33**	**$360,985.00**	**$345,812.00**	**($15,173.00)**	**-4%**
	Fund Net Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-4%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
IG - Intergovernmental							
33051	HIV Care Consortiation	57.00	0.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	128.00	0.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	12,404.00	2,626.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.00	0.00	0.00	0.00	0.00	N/A
33078	H1N1 Vaccine Campaign	(13,611.00)	0.00	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	12,893.00	11,177.90	11,240.00	11,000.00	(240.00)	-2%
33314	Funds - MCH Title V Flexible	22,474.50	14,136.00	26,227.00	26,000.00	(227.00)	-1%
33318	Child Adolscent Health	(1,788.00)	0.00	0.00	7,300.00	7,300.00	N/A
33480	Public Health Percapita	47,412.00	42,700.60	73,908.00	73,000.00	(908.00)	-1%
33520	Grants - Family Planning	43,078.00	47,265.00	30,786.00	29,000.00	(1,786.00)	-6%
33532	Immunization Action Plan	27,513.00	21,302.00	21,962.00	22,000.00	38.00	0%
33941	TB Case Management	3,977.90	3,343.00	1,216.00	1,200.00	(16.00)	-1%
33990	Grants - Perinatal	0.00	0.00	3,915.00	3,915.00	0.00	0%
Account Classification Total: IG - Intergovernmental		**$154,652.40**	**$142,550.50**	**$169,254.00**	**$173,415.00**	**$4,161.00**	**2%**
CS - Charges for Service							
33864	CCare	267,418.28	254,405.82	350,000.00	271,000.00	(79,000.00)	-23%
33870	Medicaid	100,774.95	53,992.64	45,000.00	46,500.00	1,500.00	3%
33871	MAC - Medicaid Admin Claiming	0.00	62,851.26	64,000.00	70,000.00	6,000.00	9%
34370	Self Pay	6,742.73	39,630.93	40,000.00	26,000.00	(14,000.00)	-35%
34373	Immunzation Travel	13,720.00	0.00	0.00	0.00	0.00	N/A
34375	CD All Payers	1,077.55	0.00	0.00	0.00	0.00	N/A
34376	STD All Payers	5,632.51	0.00	0.00	0.00	0.00	N/A
34377	Immunizations - Child/ Adult	17,238.11	0.00	0.00	0.00	0.00	N/A
34440	Commercial	7,288.90	10,585.88	4,000.00	6,000.00	2,000.00	50%
Account Classification Total: CS - Charges for Service		**$419,893.03**	**$421,466.53**	**$503,000.00**	**$419,500.00**	**($83,500.00)**	**-17%**
MI - Miscellaneous							
36100	Miscellaneous	572.18	648.50	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$572.18**	**$648.50**	**$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
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	135,760.00	0.00	87,000.00	87,000.00	N/A
39100	Trans - PH Admin	75,926.30	0.00	87,000.00	0.00	(87,000.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$75,926.30**	**$135,760.00**	**$87,000.00**	**$87,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	6,000.00	75,640.00	69,640.00	1161%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$6,000.00**	**$75,640.00**	**$69,640.00**	**1161%**
	Sub Department Total: 444 - Clinic Nursing	**$651,043.91**	**$700,425.53**	**$765,254.00**	**$755,555.00**	**($9,699.00)**	**-1%**

Expenditures

Department: 440 - Public Health

Sub Department: 444 - Clinic Nursing

PS - Personnel Services							
60170	Administrative Assistant	0.00	453.43	7,331.00	4,376.00	(2,955.00)	-40%
60493	Finance/Budget Manager	0.00	0.00	16,732.00	16,552.00	(180.00)	-1%
60800	Accounting Tech	19,098.59	943.41	0.00	0.00	0.00	N/A
61610	Office Assistant III	16,336.99	5,679.26	20,433.00	0.00	(20,433.00)	-100%
61782	Senior Community Health	79,014.62	28,949.35	32,233.00	38,817.00	6,584.00	20%
61855	Health Officer	0.00	6,000.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	412.61	0.00	19,377.00	27,509.00	8,132.00	42%
62236	PH Aide	1,376.73	6,256.08	0.00	0.00	0.00	N/A
62245	Public Health Nurse	105,737.65	78,491.40	104,820.00	87,856.00	(16,964.00)	-16%
62261	Comm Outreach Worker	29,410.37	30,472.03	30,589.00	25,156.00	(5,433.00)	-18%
62346	Medical Billing Coordinator	0.00	29,217.93	25,156.00	35,530.00	10,374.00	41%
62380	Medical Assistant(Non Certified)	27,291.33	31,605.94	32,176.00	32,498.00	322.00	1%
62390	Nurse Practitioner	40,887.27	0.00	0.00	0.00	0.00	N/A
63900	Overtime	65.93	221.03	0.00	0.00	0.00	N/A
63915	PH Emergency Stipend	0.00	0.00	0.00	7,373.00	7,373.00	N/A
63930	FICA	23,348.82	15,527.00	22,607.00	21,606.00	(1,001.00)	-4%
63940	Workmans Compensation Tax	160.87	104.68	230.00	198.00	(32.00)	-14%
63941	Workmans Compensation	2,598.46	5,198.79	6,797.00	5,649.00	(1,148.00)	-17%
63950	Medical Insurance	38,705.27	28,297.60	61,395.00	60,375.00	(1,020.00)	-2%
63951	Life Insurance	134.74	93.56	139.00	115.00	(24.00)	-17%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63952	Short Term Disability	128.85	91.10	136.00	112.00	(24.00)	-18%
63960	Retirement - General	29,680.37	20,823.63	46,323.00	45,741.00	(582.00)	-1%
63980	Unemployment Compensation	7,380.67	5,012.86	6,797.00	4,943.00	(1,854.00)	-27%
63990	Cell Phone Allowance	0.00	48.00	669.00	768.00	99.00	15%
	Account Classification Total: PS - Personnel Services	**$421,770.14**	**$293,487.08**	**$439,940.00**	**$421,174.00**	**($18,766.00)**	**-4%**
MS - Material and Services							
44010	Mgmt Travel & Training	640.05	208.16	3,500.00	2,250.00	(1,250.00)	-36%
44040	Staff Travel & Training	238.79	675.67	3,000.00	2,500.00	(500.00)	-17%
44099	MAC - Medicaid Admin Claiming	0.00	24,297.72	32,000.00	35,000.00	3,000.00	9%
44100	Supplies - Office	3,311.35	4,069.03	4,000.00	1,500.00	(2,500.00)	-63%
44110	Supplies - Other	3,314.61	3,463.87	5,309.00	0.00	(5,309.00)	-100%
44113	Office Equipment	2,203.54	1,072.26	0.00	0.00	0.00	N/A
44115	Computer Equipment	169.95	0.00	0.00	0.00	0.00	N/A
44140	Supplies - Medical	11,833.01	6,982.96	12,000.00	14,750.00	2,750.00	23%
44200	Dues / Fees	340.00	100.00	500.00	500.00	0.00	0%
44250	Vehicle Fuel	696.33	0.00	1,500.00	1,250.00	(250.00)	-17%
44260	Vehicle Maintenance & Repair	13.57	6.00	0.00	0.00	0.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	5,420.00	5,420.00	N/A
44300	Equip Maintenance & Repair	840.52	960.41	1,500.00	2,500.00	1,000.00	67%
44381	Shredding Services	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44640	Telephone	3,351.01	4,086.50	3,000.00	4,000.00	1,000.00	33%
44700	Postage	26.59	283.90	1,500.00	950.00	(550.00)	-37%
44710	Publications / Periodicals	82.89	0.00	200.00	200.00	0.00	0%
44730	Printing	758.66	692.77	800.00	0.00	(800.00)	-100%
44961	Lab Service	19,580.40	11,478.70	23,000.00	12,500.00	(10,500.00)	-46%
45015	Intradepartmental Administration Charges	0.00	45,000.00	40,000.00	0.00	(40,000.00)	-100%
45020	Contract Services	41,280.80	57,058.93	54,300.00	54,300.00	0.00	0%
45100	Advertising	2,105.69	2,419.61	500.00	830.00	330.00	66%
45370	Drugs & Pharmacy	89,932.01	82,012.66	110,000.00	79,500.00	(30,500.00)	-28%
45800	Refunds	0.00	55.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	0.00	1,447.00	1,447.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	2,712.00	2,712.00	N/A
99770	Internal Services	0.00	0.00	0.00	24,561.00	24,561.00	N/A
99780	Facility Services	21,918.00	21,740.00	21,905.00	22,527.00	622.00	3%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99781	Steering Committee Hardware Charge	4,950.00	3,600.00	3,750.00	5,655.00	1,905.00	51%
99782	Steering Committee User Charge	2,100.00	2,100.00	3,050.00	2,746.00	(304.00)	-10%
	Account Classification Total: MS - Material and Services	**$209,687.77**	**$272,364.15**	**$325,314.00**	**$279,098.00**	**($46,216.00)**	**-14%**
IF - Interfund Transfers							
99501	Trans - PH Admin	18,585.00	134,574.30	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,001.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$19,586.00**	**$134,574.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	55,283.00	55,283.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$55,283.00**	**$55,283.00**	
	Sub Department Total: 444 - Clinic Nursing	**$651,043.91**	**$700,425.53**	**$765,254.00**	**$755,555.00**	**($9,699.00)**	**-1%**
	Fund Revenue Total: 720 - Public Health	**$651,043.91**	**$700,425.53**	**$765,254.00**	**$755,555.00**	**($9,699.00)**	**-1%**
	Fund Expenditure Total: 720 - Public Health	**$651,043.91**	**$700,425.53**	**$765,254.00**	**$755,555.00**	**($9,699.00)**	**-1%**
	Fund Net Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-1%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 446 - Medical Examiner							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	30,000.00	7,500.00	0.00	(7,500.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Sub Department Total: 446 - Medical Examiner		**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 446 - Medical Examiner							
MS - Material and Services							
46570	Autopsies	0.00	30,000.00	7,500.00	0.00	(7,500.00)	-100%
Account Classification Total: MS - Material and Services		**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Sub Department Total: 446 - Medical Examiner		**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Fund Revenue	**Total: 720 - Public Health**	**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Fund Expenditure	**Total: 720 - Public Health**	**$0.00**	**$30,000.00**	**$7,500.00**	**$0.00**	**($7,500.00)**	**-100%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
IG - Intergovernmental							
33073	Tobacco Prevention & Education	19,697.00	0.00	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	1,197.00	0.00	7,343.00	0.00	(7,343.00)	-100%
33314	Funds - MCH Title V Flexible	11,456.50	14,136.00	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	7,155.00	7,179.00	0.00	0.00	0.00	N/A
33480	Public Health Percapita	0.00	37,751.40	0.00	0.00	0.00	N/A
33868	Medicaid - Babies First	0.00	0.00	(12,000.00)	0.00	12,000.00	-100%
33874	School Based Health Center	0.00	70,500.00	60,000.00	60,000.00	0.00	0%
33990	Grants - Perinatal	3,075.00	5,208.00	0.00	0.00	0.00	N/A
36830	CACOON	15,881.96	16,457.99	16,650.00	16,650.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$58,462.46**	**$151,232.39**	**$71,993.00**	**$76,650.00**	**$4,657.00**	**6%**
CS - Charges for Service							
33322	TCM	170,892.00	84,608.00	367,425.00	240,000.00	(127,425.00)	-35%
33870	Medicaid	0.00	2,440.70	0.00	0.00	0.00	N/A
33871	MAC - Medicaid Admin Claiming	0.00	30,956.59	0.00	0.00	0.00	N/A
33879	Heart Clinic Revenue	0.00	685.24	0.00	0.00	0.00	N/A
34440	Commercial	1,331.35	221.41	4,000.00	4,000.00	0.00	0%
34800	Babies First	18,043.00	12,114.00	24,391.00	12,000.00	(12,391.00)	-51%
	Account Classification Total: CS - Charges for Service	**$190,266.35**	**$131,025.94**	**$395,816.00**	**$256,000.00**	**($139,816.00)**	**-35%**
MI - Miscellaneous							
36100	Miscellaneous	23.50	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$23.50**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	60,887.00	60,887.00	N/A
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$0.00**	**$60,887.00**	**$60,887.00**	
	Sub Department Total: 447 - Nursing Outreach	**$248,752.31**	**$282,258.33**	**$467,809.00**	**$393,537.00**	**($74,272.00)**	**-16%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	3,087.00	4,376.00	1,289.00	42%
60493	Finance/Budget Manager	0.00	0.00	4,183.00	5,517.00	1,334.00	32%
60800	Accounting Tech	4,070.42	77.90	0.00	0.00	0.00	N/A
61610	Office Assistant III	11,058.46	6,541.34	4,379.00	0.00	(4,379.00)	-100%
61782	Senior Community Health	32,588.05	55,839.68	32,227.00	31,759.00	(468.00)	-1%
62182	Public Health Director	888.89	0.00	6,459.00	9,433.00	2,974.00	46%
62245	Public Health Nurse	56,245.90	35,073.15	94,080.00	52,815.00	(41,265.00)	-44%
62283	Healthy Homes Program Specialist	4,185.92	0.00	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	4,837.25	13,546.00	3,948.00	(9,598.00)	-71%
62380	Medical Assistant(Non Certified)	0.00	197.71	0.00	0.00	0.00	N/A
63930	FICA	7,626.50	6,901.64	12,112.00	8,280.00	(3,832.00)	-32%
63940	Workmans Compensation Tax	56.68	32.92	111.00	66.00	(45.00)	-41%
63941	Workmans Compensation	1,049.44	2,873.42	3,642.00	2,165.00	(1,477.00)	-41%
63950	Medical Insurance	15,760.35	16,390.65	29,275.00	20,160.00	(9,115.00)	-31%
63951	Life Insurance	62.47	40.75	68.00	45.00	(23.00)	-34%
63952	Short Term Disability	59.37	39.78	66.00	44.00	(22.00)	-33%
63960	Retirement - General	12,021.05	11,278.16	25,334.00	18,400.00	(6,934.00)	-27%
63980	Unemployment Compensation	2,978.91	2,466.61	3,642.00	1,894.00	(1,748.00)	-48%
63990	Cell Phone Allowance	400.00	432.00	381.00	389.00	8.00	2%
Account Classification Total: PS - Personnel Services		**$149,052.41**	**$143,022.96**	**$232,592.00**	**$159,291.00**	**($73,301.00)**	**-32%**
MS - Material and Services							
44010	Mgmt Travel & Training	23.46	271.66	3,000.00	1,500.00	(1,500.00)	-50%
44040	Staff Travel & Training	23.46	100.00	3,004.00	1,500.00	(1,504.00)	-50%
44099	MAC - Medicaid Admin Claiming	0.00	22,906.21	0.00	0.00	0.00	N/A
44100	Supplies - Office	652.20	764.73	3,000.00	3,000.00	0.00	0%
44110	Supplies - Other	4,385.27	729.91	3,000.00	2,395.00	(605.00)	-20%
44113	Office Equipment	426.73	112.00	500.00	500.00	0.00	0%
44140	Supplies - Medical	0.00	498.87	1,234.00	5,500.00	4,266.00	346%
44250	Vehicle Fuel	444.52	75.61	2,000.00	2,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,350.65	252.90	1,090.00	1,090.00	0.00	0%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	500.00	500.00	N/A
44300	Equip Maintenance & Repair	26.66	676.32	500.00	500.00	0.00	0%
44577	TCM Match	0.00	0.00	0.00	90,000.00	90,000.00	N/A
44640	Telephone	691.36	1,405.59	850.00	1,350.00	500.00	59%
44700	Postage	6.05	101.67	200.00	200.00	0.00	0%
44730	Printing	137.94	108.49	0.00	0.00	0.00	N/A
45015	Intradepartmental Administration Charges	0.00	25,233.00	39,565.00	0.00	(39,565.00)	-100%
45020	Contract Services	73,095.55	74,907.15	171,059.00	43,963.00	(127,096.00)	-74%
99755	Risk Management	0.00	0.00	0.00	427.00	427.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	799.00	799.00	N/A
99770	Internal Services	0.00	0.00	0.00	13,675.00	13,675.00	N/A
99780	Facility Services	5,690.00	6,509.00	3,495.00	3,030.00	(465.00)	-13%
99781	Steering Committee Hardware Charge	1,800.00	1,350.00	1,500.00	1,347.00	(153.00)	-10%
99782	Steering Committee User Charge	840.00	840.00	1,220.00	1,042.00	(178.00)	-15%
Account Classification Total: MS - Material and Services		**$89,593.85**	**$136,843.11**	**$235,217.00**	**$174,318.00**	**($60,899.00)**	**-26%**
IF - Interfund Transfers							
99501	Trans - PH Admin	9,721.05	2,392.26	0.00	0.00	0.00	N/A
99783	Trans - Phones	385.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$10,106.05**	**$2,392.26**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	59,928.00	59,928.00	N/A
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$0.00**	**$59,928.00**	**$59,928.00**	
Sub Department Total: 447 - Nursing Outreach		**$248,752.31**	**$282,258.33**	**$467,809.00**	**$393,537.00**	**($74,272.00)**	**-16%**
Fund Revenue	**Total: 720 - Public Health**	**$248,752.31**	**$282,258.33**	**$467,809.00**	**$393,537.00**	**($74,272.00)**	**-16%**
Fund Expenditure	**Total: 720 - Public Health**	**$248,752.31**	**$282,258.33**	**$467,809.00**	**$393,537.00**	**($74,272.00)**	**-16%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-16%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
IG - Intergovernmental							
33820	Grants - WIC	350,464.73	514,378.90	403,560.00	412,000.00	8,440.00	2%
	Account Classification Total: IG - Intergovernmental	**$350,464.73**	**$514,378.90**	**$403,560.00**	**$412,000.00**	**$8,440.00**	**2%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	32.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$32.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	7,500.00	9,529.00	2,029.00	27%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$7,500.00**	**$9,529.00**	**$2,029.00**	**27%**
	Sub Department Total: 448 - Womans & Infants	**$350,464.73**	**$514,410.90**	**$411,060.00**	**$421,529.00**	**$10,469.00**	**3%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
PS - Personnel Services							
60170	Administrative Assistant	0.00	680.16	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	1,591.78	13,152.32	6,275.00	3,862.00	(2,413.00)	-38%
61610	Office Assistant III	36,884.76	41,901.85	53,571.00	50,179.00	(3,392.00)	-6%
62182	Public Health Director	914.50	17,829.26	6,459.00	3,930.00	(2,529.00)	-39%
62230	W & C Coordinator	43,124.20	43,123.20	43,298.00	44,426.00	1,128.00	3%
62235	Comm Nutrition Worker	109,788.62	115,125.96	104,851.00	104,949.00	98.00	0%
62261	Comm Outreach Worker	14.66	0.00	0.00	0.00	0.00	N/A
63900	Overtime	280.80	7.55	0.00	0.00	0.00	N/A
63930	FICA	13,800.14	16,369.08	16,416.00	15,868.00	(548.00)	-3%
63940	Workmans Compensation Tax	130.51	161.43	213.00	204.00	(9.00)	-4%
63941	Workmans Compensation	1,418.40	5,427.46	4,936.00	4,148.00	(788.00)	-16%
63950	Medical Insurance	32,166.07	42,038.57	55,991.00	62,160.00	6,169.00	11%
63951	Life Insurance	113.50	137.41	149.00	127.00	(22.00)	-15%
63952	Short Term Disability	108.80	125.38	147.00	124.00	(23.00)	-16%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63960	Retirement - General	18,634.92	24,591.19	33,598.00	35,261.00	1,663.00	5%
63980	Unemployment Compensation	4,493.19	5,355.77	4,936.00	3,630.00	(1,306.00)	-26%
63990	Cell Phone Allowance	0.00	342.00	144.00	72.00	(72.00)	-50%
Account Classification Total: PS - Personnel Services		**$263,464.85**	**$326,368.59**	**$330,984.00**	**$328,940.00**	**($2,044.00)**	**-1%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,924.06	403.95	3,500.00	2,000.00	(1,500.00)	-43%
44040	Staff Travel & Training	2,733.76	3,273.40	3,500.00	3,500.00	0.00	0%
44100	Supplies - Office	782.99	2,032.44	3,000.00	2,000.00	(1,000.00)	-33%
44110	Supplies - Other	9,415.94	4,437.84	1,938.00	2,000.00	62.00	3%
44113	Office Equipment	0.00	439.99	0.00	0.00	0.00	N/A
44115	Computer Equipment	131.30	83.02	500.00	500.00	0.00	0%
44140	Supplies - Medical	1,436.29	2,048.46	1,500.00	1,000.00	(500.00)	-33%
44250	Vehicle Fuel	469.89	285.53	2,497.00	2,500.00	3.00	0%
44260	Vehicle Maintenance & Repair	338.65	225.90	344.00	500.00	156.00	45%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44640	Telephone	1,376.95	3,262.59	1,500.00	3,000.00	1,500.00	100%
44700	Postage	617.85	3,773.67	500.00	1,000.00	500.00	100%
44710	Publications / Periodicals	0.00	513.26	0.00	0.00	0.00	N/A
44730	Printing	989.98	1,390.48	1,000.00	0.00	(1,000.00)	-100%
45015	Intradepartmental Administration Charges	0.00	41,802.00	40,300.00	0.00	(40,300.00)	-100%
45020	Contract Services	2,348.70	2,005.73	200.00	0.00	(200.00)	-100%
99755	Risk Management	0.00	0.00	0.00	1,289.00	1,289.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	2,414.00	2,414.00	N/A
99770	Internal Services	0.00	0.00	0.00	24,915.00	24,915.00	N/A
99780	Facility Services	15,010.00	15,270.00	15,037.00	29,176.00	14,139.00	94%
99781	Steering Committee Hardware Charge	3,150.00	4,050.00	2,625.00	3,676.00	1,051.00	40%
99782	Steering Committee User Charge	1,260.00	1,260.00	2,135.00	3,585.00	1,450.00	68%
Account Classification Total: MS - Material and Services		**$41,986.36**	**$86,558.26**	**$80,076.00**	**$84,055.00**	**$3,979.00**	**5%**
IF - Interfund Transfers							
99501	Trans - PH Admin	44,320.52	101,484.05	0.00	0.00	0.00	N/A
99783	Trans - Phones	693.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$45,013.52**	**$101,484.05**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	8,534.00	8,534.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$8,534.00**	**$8,534.00**	
	Sub Department Total: 448 - Womans & Infants	**$350,464.73**	**$514,410.90**	**$411,060.00**	**$421,529.00**	**$10,469.00**	**3%**
	Fund Revenue Total: 720 - Public Health	**$350,464.73**	**$514,410.90**	**$411,060.00**	**$421,529.00**	**$10,469.00**	**3%**
	Fund Expenditure Total: 720 - Public Health	**$350,464.73**	**$514,410.90**	**$411,060.00**	**$421,529.00**	**$10,469.00**	**3%**
	Fund Net Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**3%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
IG - Intergovernmental							
33060	Breastfeeding Grants	0.00	38,623.00	0.00	0.00	0.00	N/A
33072	Healthy Communities	81,045.50	10,840.00	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	71,291.50	103,066.00	93,311.00	93,000.00	(311.00)	0%
33088	Safe Routes to Schools	56,214.44	44,126.87	42,700.00	0.00	(42,700.00)	-100%
33480	Public Health Percapita	0.00	46,885.00	23,115.00	0.00	(23,115.00)	-100%
33496	My Future My Choice	19,689.55	24,617.68	19,690.00	14,000.00	(5,690.00)	-29%
33497	Cover Oregon Outreach Grant	0.00	0.00	95,405.00	50,000.00	(45,405.00)	-48%
33612	Grants - Transportation	0.00	16,077.00	0.00	0.00	0.00	N/A
33877	Regional Health Equity Coalition Grant	0.00	0.00	0.00	130,000.00	130,000.00	N/A
	Account Classification Total: IG - Intergovernmental	**$228,240.99**	**$284,235.55**	**$274,221.00**	**$287,000.00**	**$12,779.00**	**5%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	31,000.00	38,114.00	7,114.00	23%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$31,000.00**	**$38,114.00**	**$7,114.00**	**23%**
	Sub Department Total: 449 - Health Promotion Disease Prevent	**$228,240.99**	**$284,235.55**	**$305,221.00**	**$325,114.00**	**$19,893.00**	**7%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
PS - Personnel Services							
60170	Administrative Assistant	0.00	340.07	1,929.00	1,459.00	(470.00)	-24%
60493	Finance/Budget Manager	2,341.05	2,076.88	6,797.00	18,759.00	11,962.00	176%
60935	Program Coordinator	35,236.05	16,512.67	39,384.00	80,946.00	41,562.00	106%
60974	Program Manager	0.00	23,558.44	19,135.00	30,301.00	11,166.00	58%
61610	Office Assistant III	11,498.43	7,232.95	0.00	8,001.00	8,001.00	N/A
61782	Senior Community Health	545.40	1,458.86	816.00	0.00	(816.00)	-100%
62182	Public Health Director	412.61	14,793.34	4,039.00	3,930.00	(109.00)	-3%
62230	W & C Coordinator	0.00	0.00	687.00	0.00	(687.00)	-100%
62245	Public Health Nurse	447.80	0.00	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	2,521.44	0.00	0.00	0.00	0.00	N/A

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Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
62290	Reg Environmental Hlth Spec	0.00	689.70	687.00	0.00	(687.00)	-100%
62360	Health Educator	59,414.50	54,818.03	8,233.00	0.00	(8,233.00)	-100%
62363	Outreach and Enrollment Specialist	0.00	0.00	30,882.00	0.00	(30,882.00)	-100%
63900	Overtime	241.41	6.29	0.00	0.00	0.00	N/A
63930	FICA	8,172.88	8,570.27	8,621.00	10,975.00	2,354.00	27%
63940	Workmans Compensation Tax	79.32	78.57	100.00	113.00	13.00	13%
63941	Workmans Compensation	931.18	2,993.32	2,592.00	2,869.00	277.00	11%
63950	Medical Insurance	21,570.07	25,301.70	25,238.00	34,545.00	9,307.00	37%
63951	Life Insurance	67.25	67.48	77.00	68.00	(9.00)	-12%
63952	Short Term Disability	64.60	62.29	75.00	67.00	(8.00)	-11%
63960	Retirement - General	11,180.77	14,138.69	16,713.00	24,390.00	7,677.00	46%
63980	Unemployment Compensation	2,691.49	2,818.82	2,592.00	2,511.00	(81.00)	-3%
63990	Cell Phone Allowance	0.00	282.00	102.00	72.00	(30.00)	-29%
Account Classification Total: PS - Personnel Services		**$157,416.25**	**$175,800.37**	**$168,699.00**	**$219,006.00**	**$50,307.00**	**30%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,631.20	2,773.40	3,300.00	2,000.00	(1,300.00)	-39%
44040	Staff Travel & Training	3,331.62	1,521.50	3,500.00	6,500.00	3,000.00	86%
44054	Education Material & Marketing	0.00	1,607.50	0.00	0.00	0.00	N/A
44100	Supplies - Office	189.85	656.39	2,000.00	5,900.00	3,900.00	195%
44110	Supplies - Other	15,240.49	9,617.05	1,226.00	3,800.00	2,574.00	210%
44113	Office Equipment	1,688.75	171.13	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	0.00	600.00	600.00	0.00	0%
44200	Dues / Fees	155.00	0.00	200.00	21,000.00	20,800.00	10400%
44250	Vehicle Fuel	336.32	0.00	2,800.00	4,000.00	1,200.00	43%
44260	Vehicle Maintenance & Repair	19.56	90.95	0.00	2,000.00	2,000.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	3,100.00	3,100.00	N/A
44640	Telephone	630.27	919.12	2,550.00	2,480.00	(70.00)	-3%
44650	Rent	0.00	270.00	0.00	0.00	0.00	N/A
44700	Postage	25.25	34.50	1,000.00	2,000.00	1,000.00	100%
44710	Publications / Periodicals	99.00	20.00	0.00	0.00	0.00	N/A
44730	Printing	1,600.16	654.78	418.00	5,000.00	4,582.00	1096%
45015	Intradepartmental Administration Charges	0.00	21,264.00	20,419.00	0.00	(20,419.00)	-100%
45020	Contract Services	7,045.13	31,207.52	34,010.00	5,550.00	(28,460.00)	-84%
45100	Advertising	125.00	892.83	1,000.00	0.00	(1,000.00)	-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
46602	Transportation	696.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	0.00	408.00	408.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	764.00	764.00	N/A
99770	Internal Services	0.00	0.00	0.00	12,017.00	12,017.00	N/A
99780	Facility Services	3,640.00	3,367.00	3,769.00	8,691.00	4,922.00	131%
99781	Steering Committee Hardware Charge	1,350.00	1,350.00	1,125.00	1,580.00	455.00	40%
99782	Steering Committee User Charge	630.00	630.00	915.00	1,296.00	381.00	42%
	Account Classification Total: MS - Material and Services	**$38,433.60**	**$77,047.67**	**$78,832.00**	**$88,686.00**	**$9,854.00**	**13%**
IF - Interfund Transfers							
99501	Trans - PH Admin	32,160.14	31,387.51	0.00	0.00	0.00	N/A
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$32,391.14**	**$31,387.51**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	57,690.00	17,422.00	(40,268.00)	-70%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$57,690.00**	**$17,422.00**	**($40,268.00)**	**-70%**
	Sub Department Total: 449 - Health Promotion Disease Prevent	**$228,240.99**	**$284,235.55**	**$305,221.00**	**$325,114.00**	**$19,893.00**	**7%**
	Fund Revenue Total: 720 - Public Health	**$228,240.99**	**$284,235.55**	**$305,221.00**	**$325,114.00**	**$19,893.00**	**7%**
	Fund Expenditure Total: 720 - Public Health	**$228,240.99**	**$284,235.55**	**$305,221.00**	**$325,114.00**	**$19,893.00**	**7%**
	Fund Net Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**7%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
CS - Charges for Service							
33490	Reim - Certified Copies	0.00	51,682.00	42,000.00	51,000.00	9,000.00	21%
Account Classification Total: CS - Charges for Service		**$0.00**	**$51,682.00**	**$42,000.00**	**$51,000.00**	**$9,000.00**	**21%**
Sub Department Total: 453 - Vital Records		**$0.00**	**$51,682.00**	**$42,000.00**	**$51,000.00**	**$9,000.00**	**21%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
PS - Personnel Services							
60170	Administrative Assistant	0.00	793.54	15,433.00	17,505.00	2,072.00	13%
60493	Finance/Budget Manager	0.00	998.50	3,660.00	3,862.00	202.00	6%
61610	Office Assistant III	0.00	6,310.62	0.00	0.00	0.00	N/A
62182	Public Health Director	0.00	648.50	2,420.00	6,288.00	3,868.00	160%
62236	PH Aide	0.00	11,124.67	0.00	0.00	0.00	N/A
63930	FICA	0.00	1,323.05	1,650.00	2,125.00	475.00	29%
63940	Workmans Compensation Tax	0.00	17.08	21.00	26.00	5.00	24%
63941	Workmans Compensation	0.00	464.18	496.00	555.00	59.00	12%
63950	Medical Insurance	0.00	5,257.28	5,753.00	7,875.00	2,122.00	37%
63951	Life Insurance	0.00	12.99	13.00	16.00	3.00	23%
63952	Short Term Disability	0.00	12.40	12.00	15.00	3.00	25%
63960	Retirement - General	0.00	2,117.19	3,451.00	4,721.00	1,270.00	37%
63980	Unemployment Compensation	0.00	450.40	496.00	486.00	(10.00)	-2%
63990	Cell Phone Allowance	0.00	12.00	54.00	115.00	61.00	113%
Account Classification Total: PS - Personnel Services		**$0.00**	**$29,542.40**	**$33,459.00**	**$43,589.00**	**$10,130.00**	**30%**
MS - Material and Services							
44100	Supplies - Office	0.00	930.00	1,500.00	700.00	(800.00)	-53%
44110	Supplies - Other	0.00	0.00	1,323.00	0.00	(1,323.00)	-100%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44640	Telephone	0.00	386.23	250.00	805.00	555.00	222%
44700	Postage	0.00	305.67	488.00	315.00	(173.00)	-35%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
45015	Intradepartmental Administration Charges	0.00	10,622.00	4,100.00	0.00	(4,100.00)	-100%
45800	Refunds	0.00	40.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	0.00	158.00	158.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	296.00	296.00	N/A
99770	Internal Services	0.00	0.00	0.00	2,615.00	2,615.00	N/A
99780	Facility Services	0.00	557.00	540.00	1,628.00	1,088.00	201%
99781	Steering Committee Hardware Charge	0.00	450.00	187.00	432.00	245.00	131%
99782	Steering Committee User Charge	0.00	210.00	153.00	262.00	109.00	71%
Account Classification Total: MS - Material and Services		**$0.00**	**$13,500.90**	**$8,541.00**	**$7,411.00**	**($1,130.00)**	**-13%**
IF - Interfund Transfers							
99501	Trans - PH Admin	0.00	8,638.70	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$8,638.70**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 453 - Vital Records		**$0.00**	**$51,682.00**	**$42,000.00**	**$51,000.00**	**$9,000.00**	**21%**
Fund Revenue	**Total: 720 - Public Health**	**$0.00**	**$51,682.00**	**$42,000.00**	**$51,000.00**	**$9,000.00**	**21%**
Fund Expenditure	**Total: 720 - Public Health**	**$0.00**	**$51,682.00**	**$42,000.00**	**$51,000.00**	**$9,000.00**	**21%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**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
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Prepareness							
IG - Intergovernmental							
33991	PH Emerg Preparedness (Jul/Aug)	(7,433.00)	10,061.00	8,538.00	0.00	(8,538.00)	-100%
33993	PH Emerg Preparedness (Aug/Jun)	67,477.00	102,339.92	76,847.00	85,000.00	8,153.00	11%
	Account Classification Total: IG - Intergovernmental	**$60,044.00**	**$112,400.92**	**$85,385.00**	**$85,000.00**	**($385.00)**	**0%**
TI - Interfund Transfers							
39100	Trans - PH Admin	0.00	0.00	4,200.00	0.00	(4,200.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$0.00**	**$4,200.00**	**$0.00**	**($4,200.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	15,500.00	1,109.00	(14,391.00)	-93%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$15,500.00**	**$1,109.00**	**($14,391.00)**	**-93%**
	Sub Department Total: 479 - PH EMG Prepareness	**$60,044.00**	**$112,400.92**	**$105,085.00**	**$86,109.00**	**($18,976.00)**	**-18%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Prepareness							
PS - Personnel Services							
60170	Administrative Assistant	0.00	42.51	3,087.00	1,459.00	(1,628.00)	-53%
60493	Finance/Budget Manager	1,968.88	2,933.58	2,092.00	3,862.00	1,770.00	85%
60935	Program Coordinator	3,543.50	6,216.57	0.00	0.00	0.00	N/A
60974	Program Manager	0.00	9,120.06	28,702.00	20,201.00	(8,501.00)	-30%
61610	Office Assistant III	0.00	3,616.91	0.00	0.00	0.00	N/A
61782	Senior Community Health	838.56	475.55	0.00	0.00	0.00	N/A
62182	Public Health Director	1,606.24	5,156.64	3,230.00	3,930.00	700.00	22%
62245	Public Health Nurse	50.50	360.00	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	2,143.04	1,151.81	0.00	0.00	0.00	N/A
62360	Health Educator	46.33	889.44	0.00	0.00	0.00	N/A
62374	Air Quality Program Specialist	7,051.52	13,933.12	14,430.00	15,041.00	611.00	4%
63915	PH Emergency Stipend	0.00	7,044.02	9,125.00	0.00	(9,125.00)	-100%
63930	FICA	1,293.48	3,466.12	4,647.00	3,409.00	(1,238.00)	-27%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63940	Workmans Compensation Tax	7.35	75.46	41.00	33.00	(8.00)	-20%
63941	Workmans Compensation	82.89	929.28	1,397.00	891.00	(506.00)	-36%
63950	Medical Insurance	525.60	7,852.24	11,081.00	10,185.00	(896.00)	-8%
63951	Life Insurance	2.21	26.16	27.00	20.00	(7.00)	-26%
63952	Short Term Disability	2.16	19.58	26.00	20.00	(6.00)	-23%
63960	Retirement - General	408.49	3,794.66	8,258.00	7,576.00	(682.00)	-8%
63980	Unemployment Compensation	417.72	969.42	1,397.00	780.00	(617.00)	-44%
63990	Cell Phone Allowance	12.00	102.00	72.00	72.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$20,000.47**	**$68,175.13**	**$87,612.00**	**$67,479.00**	**($20,133.00)**	**-23%**
MS - Material and Services							
44010	Mgmt Travel & Training	863.30	1,418.37	2,000.00	1,500.00	(500.00)	-25%
44040	Staff Travel & Training	44.99	352.20	2,438.00	1,915.00	(523.00)	-21%
44100	Supplies - Office	0.00	99.70	700.00	1,000.00	300.00	43%
44110	Supplies - Other	2,022.34	1,755.60	755.00	2,000.00	1,245.00	165%
44113	Office Equipment	569.26	5.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	7.25	105.81	0.00	1,500.00	1,500.00	N/A
44260	Vehicle Maintenance & Repair	25.59	1,132.53	0.00	250.00	250.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	500.00	500.00	N/A
44640	Telephone	0.00	516.18	250.00	250.00	0.00	0%
44730	Printing	0.53	4.03	0.00	0.00	0.00	N/A
45015	Intradepartmental Administration Charges	0.00	10,034.00	8,500.00	0.00	(8,500.00)	-100%
45020	Contract Services	3,227.20	1,474.50	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	0.00	223.00	223.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	415.00	415.00	N/A
99770	Internal Services	0.00	0.00	0.00	4,442.00	4,442.00	N/A
99780	Facility Services	3,734.00	4,504.00	2,830.00	2,112.00	(718.00)	-25%
99781	Steering Committee Hardware Charge	450.00	450.00	0.00	881.00	881.00	N/A
99782	Steering Committee User Charge	210.00	210.00	0.00	533.00	533.00	N/A
Account Classification Total: MS - Material and Services		**$11,154.46**	**$22,061.92**	**$17,473.00**	**$17,521.00**	**$48.00**	**0%**
IF - Interfund Transfers							
99501	Trans - PH Admin	28,735.07	22,163.87	0.00	0.00	0.00	N/A
99783	Trans - Phones	154.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$28,889.07**	**$22,163.87**	**$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
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	1,109.00	1,109.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$1,109.00**	**$1,109.00**	
	Sub Department Total: 479 - PH EMG Prepareness	**$60,044.00**	**$112,400.92**	**$105,085.00**	**$86,109.00**	**($18,976.00)**	**-18%**
Fund Revenue	**Total: 720 - Public Health**	**$60,044.00**	**$112,400.92**	**$105,085.00**	**$86,109.00**	**($18,976.00)**	**-18%**
Fund Expenditure	**Total: 720 - Public Health**	**$60,044.00**	**$112,400.92**	**$105,085.00**	**$86,109.00**	**($18,976.00)**	**-18%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-18%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
CS - Charges for Service							
33869	IGOHP/ Baby Smiles	0.00	255,402.76	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$0.00**	**$255,402.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 482 - Oral Health		**$0.00**	**$255,402.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
PS - Personnel Services							
60170	Administrative Assistant	0.00	11,924.73	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	8,014.92	0.00	0.00	0.00	N/A
61495	Office Technician	0.00	2,058.76	0.00	0.00	0.00	N/A
61610	Office Assistant III	0.00	1,328.25	0.00	0.00	0.00	N/A
62182	Public Health Director	0.00	12,380.65	0.00	0.00	0.00	N/A
63900	Overtime	0.00	6.29	0.00	0.00	0.00	N/A
63930	FICA	0.00	2,709.78	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	0.00	22.29	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	912.89	0.00	0.00	0.00	N/A
63950	Medical Insurance	0.00	3,189.76	0.00	0.00	0.00	N/A
63951	Life Insurance	0.00	21.08	0.00	0.00	0.00	N/A
63952	Short Term Disability	0.00	15.80	0.00	0.00	0.00	N/A
63960	Retirement - General	0.00	3,524.33	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	0.00	786.50	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	0.00	186.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$0.00**	**$47,082.03**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44640	Telephone	0.00	46.46	0.00	0.00	0.00	N/A
45015	Intradepartmental Administration Charges	0.00	4,998.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	182,458.80	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
99780	Facility Services	0.00	1,080.00	0.00	0.00	0.00	N/A
99781	Steering Committee Hardware Charge	0.00	150.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$188,733.26**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99501	Trans - PH Admin	0.00	19,587.47	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$19,587.47**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 482 - Oral Health		**$0.00**	**$255,402.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 720 - Public Health**	**$0.00**	**$255,402.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 720 - Public Health**	**$0.00**	**$255,402.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 720 - Public Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Revenues							
Department: 440 - Public Health							
Sub Department: 485 - Children & Family Prevention							
IG - Intergovernmental							
33094	Funds - CYF	0.00	0.00	0.00	11,340.00	11,340.00	N/A
33317	Local Staff	0.00	0.00	0.00	108,000.00	108,000.00	N/A
33610	Services - Juvenile	0.00	0.00	0.00	41,000.00	41,000.00	N/A
33866	Medicaid - Healthy Start	0.00	0.00	0.00	130,000.00	130,000.00	N/A
33970	Great Start	0.00	0.00	0.00	6,636.00	6,636.00	N/A
33976	Funds - Level 7	0.00	0.00	0.00	53,835.00	53,835.00	N/A
33981	Funds - Planning	0.00	0.00	0.00	30,000.00	30,000.00	N/A
33998	FP & FS	0.00	0.00	0.00	8,509.00	8,509.00	N/A
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$0.00**	**$389,320.00**	**$389,320.00**	
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		**$0.00**	**$0.00**	**$0.00**	**$500.00**	**$500.00**	
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MI - Miscellaneous		**$0.00**	**$0.00**	**$0.00**	**$500.00**	**$500.00**	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	39,173.00	39,173.00	N/A
Account Classification Total: FB - Fund Balances		**$0.00**	**$0.00**	**$0.00**	**$39,173.00**	**$39,173.00**	
Sub Department Total: 485 - Children & Family Prevention		**$0.00**	**$0.00**	**$0.00**	**$429,493.00**	**$429,493.00**	
Expenditures							
Department: 440 - Public Health							
Sub Department: 485 - Children & Family Prevention							
PS - Personnel Services							
60931	Program Director	0.00	0.00	0.00	70,154.00	70,154.00	N/A
63930	FICA	0.00	0.00	0.00	4,350.00	4,350.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	34.00	34.00	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
63941	Workmans Compensation	0.00	0.00	0.00	1,403.00	1,403.00	N/A
63951	Life Insurance	0.00	0.00	0.00	86.00	86.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	20.00	20.00	N/A
63960	Retirement - General	0.00	0.00	0.00	11,926.00	11,926.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,228.00	1,228.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	900.00	900.00	N/A
	Account Classification Total: PS - Personnel Services	**$0.00**	**$0.00**	**$0.00**	**$90,101.00**	**$90,101.00**	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44050	Training	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	500.00	500.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	700.00	700.00	N/A
44591	Stop The Hurt	0.00	0.00	0.00	30,000.00	30,000.00	N/A
44640	Telephone	0.00	0.00	0.00	314.00	314.00	N/A
44700	Postage	0.00	0.00	0.00	20.00	20.00	N/A
45020	Contract Services	0.00	0.00	0.00	233,032.00	233,032.00	N/A
99755	Risk Management	0.00	0.00	0.00	494.00	494.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	925.00	925.00	N/A
99770	Internal Services	0.00	0.00	0.00	17,975.00	17,975.00	N/A
99780	Facility Services	0.00	0.00	0.00	5,915.00	5,915.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	748.00	748.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	453.00	453.00	N/A
	Account Classification Total: MS - Material and Services	**$0.00**	**$0.00**	**$0.00**	**$294,076.00**	**$294,076.00**	
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	45,316.00	45,316.00	N/A
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$0.00**	**$45,316.00**	**$45,316.00**	
	Sub Department Total: 485 - Children & Family Prevention	**$0.00**	**$0.00**	**$0.00**	**$429,493.00**	**$429,493.00**	
	Fund Revenue Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$429,493.00**	**$429,493.00**	**0%**
	Fund Expenditure Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$429,493.00**	**$429,493.00**	**0%**
	Fund Net Total: 720 - Public Health	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

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: 220 - Comm On Children & Families							
Revenues							
Department: 230 - Commission Children & Family							
IG - Intergovernmental							
33094	Funds - CYF	12,246.00	10,432.00	11,340.00	0.00	(11,340.00)	-100%
33317	Local Staff	134,406.00	114,494.00	19,600.00	0.00	(19,600.00)	-100%
33610	Services - Juvenile	42,487.00	36,192.00	41,000.00	0.00	(41,000.00)	-100%
33685	OCF Grant	30,000.00	0.00	0.00	0.00	0.00	N/A
33866	Medicaid - Healthy Start	129,594.00	113,687.00	130,000.00	0.00	(130,000.00)	-100%
33970	Great Start	12,066.00	10,279.00	6,636.00	0.00	(6,636.00)	-100%
33974	CASA Dedicated	27,050.00	0.00	0.00	0.00	0.00	N/A
33976	Funds - Level 7	58,141.00	49,528.00	53,835.00	0.00	(53,835.00)	-100%
33981	Funds - Planning	38,268.00	5,719.73	0.00	0.00	0.00	N/A
33998	FP & FS	18,381.00	15,658.00	8,509.00	0.00	(8,509.00)	-100%
Account Classification Total: IG - Intergovernmental		**$502,639.00**	**$355,989.73**	**$270,920.00**	**$0.00**	**($270,920.00)**	**-100%**
CS - Charges for Service							
34036	Fees - Training	52,941.58	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$52,941.58**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,006.50	480.74	150.00	0.00	(150.00)	-100%
Account Classification Total: IN - Interest		**$1,006.50**	**$480.74**	**$150.00**	**$0.00**	**($150.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	69.57	563.55	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$69.57**	**$563.55**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**($10,000.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	144,581.25	163,379.67	125,053.00	0.00	(125,053.00)	-100%
Account Classification Total: FB - Fund Balances		**$144,581.25**	**$163,379.67**	**$125,053.00**	**$0.00**	**($125,053.00)**	**-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
Department Total: 230 - Commission Children & Family		**$701,237.90**	**$520,413.69**	**$406,123.00**	**$0.00**	**($406,123.00)**	**-100%**
Expenditures							
Department: 230 - Commission Children & Family							
PS - Personnel Services							
60170	Administrative Assistant	25,907.36	27,180.42	0.00	0.00	0.00	N/A
60931	Program Director	62,160.00	65,387.04	68,568.00	0.00	(68,568.00)	-100%
60937	Parenting & Resource Coord	35,860.92	(1,603.20)	0.00	0.00	0.00	N/A
60981	Volunteer Coord	10,379.71	7,850.38	0.00	0.00	0.00	N/A
63930	FICA	10,343.42	7,521.56	5,314.00	0.00	(5,314.00)	-100%
63940	Workmans Compensation Tax	81.76	57.91	34.00	0.00	(34.00)	-100%
63941	Workmans Compensation	1,008.22	2,354.25	1,598.00	0.00	(1,598.00)	-100%
63950	Medical Insurance	6,178.60	7,301.80	8,700.00	0.00	(8,700.00)	-100%
63951	Life Insurance	120.79	103.49	172.00	0.00	(172.00)	-100%
63952	Short Term Disability	52.70	37.40	40.00	0.00	(40.00)	-100%
63960	Retirement - General	12,207.30	9,982.25	11,114.00	0.00	(11,114.00)	-100%
63980	Unemployment Compensation	3,266.90	2,293.46	1,598.00	0.00	(1,598.00)	-100%
63990	Cell Phone Allowance	900.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		**$168,467.68**	**$129,366.76**	**$98,038.00**	**$0.00**	**($98,038.00)**	**-100%**
MS - Material and Services							
44040	Staff Travel & Training	2,623.60	2,348.16	1,500.00	0.00	(1,500.00)	-100%
44050	Training	3,978.97	350.00	1,200.00	0.00	(1,200.00)	-100%
44080	Office Machine Repairs	89.88	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	2,812.94	1,576.55	500.00	0.00	(500.00)	-100%
44110	Supplies - Other	2,448.96	1,229.50	700.00	0.00	(700.00)	-100%
44200	Dues / Fees	1,050.00	580.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	234.43	52.77	0.00	0.00	0.00	N/A
44591	Stop The Hurt	27,845.19	21,140.89	10,000.00	0.00	(10,000.00)	-100%
44640	Telephone	1,131.83	1,526.40	314.00	0.00	(314.00)	-100%
44700	Postage	199.85	21.56	30.00	0.00	(30.00)	-100%
45020	Contract Services	296,481.12	208,057.00	227,592.00	0.00	(227,592.00)	-100%
99755	Risk Management	0.00	473.00	550.00	0.00	(550.00)	-100%
99760	Insurance/Liability	1,514.00	771.00	1,030.00	0.00	(1,030.00)	-100%
99765	Insurance/Workmans Compensation	920.78	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99770	Internal Services	14,400.00	14,400.00	26,122.00	0.00	(26,122.00)	-100%
99780	Facility Services	6,655.00	6,771.00	6,794.00	0.00	(6,794.00)	-100%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	1,124.00	0.00	(1,124.00)	-100%
99782	Steering Committee User Charge	840.00	840.00	916.00	0.00	(916.00)	-100%
Account Classification Total: MS - Material and Services		**$365,476.55**	**$262,387.83**	**$278,372.00**	**$0.00**	**($278,372.00)**	**-100%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	3,606.00	3,606.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	308.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$3,914.00**	**$3,606.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	29,713.00	0.00	(29,713.00)	-100%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$29,713.00**	**$0.00**	**($29,713.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	163,379.67	125,053.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$163,379.67**	**$125,053.10**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 230 - Commission Children & Family		**$701,237.90**	**$520,413.69**	**$406,123.00**	**$0.00**	**($406,123.00)**	**-100%**
Fund Revenue	**Total: 220 - Comm On Children & Families**	**$701,237.90**	**$520,413.69**	**$406,123.00**	**$0.00**	**($406,123.00)**	**-100%**
Fund Expenditure	**Total: 220 - Comm On Children & Families**	**$701,237.90**	**$520,413.69**	**$406,123.00**	**$0.00**	**($406,123.00)**	**-100%**
Fund Net	**Total: 220 - Comm On Children & Families**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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Department: Developmental Disability Services FY 2015 Proposed Budget

Mission:

It is the mission of the Klamath County Developmental Disabilities Services (KCDDS) to help people with developmental disabilities of all ages to achieve well-being through opportunities for community living, employment, family support and services that promote independence, choice and dignity.

Mandated Services:

Mandated Services per Oregon Administrative Rules (OAR):

OAR 411-320 Community Developmental Disabilities Program (CDDP); to administer Medicaid resources on behalf of Oregon's Department of Human Services (DHS), Office of Developmental Disabilities Services (ODDS) at the local level.

OAR 411-028 Case Management; to act as gate keeper and monitor of Medicaid services for Oregon citizens with developmental disabilities. Provider OARs for which case management monitors and is referral source:

411-330; In-Home Comprehensive Residential
411-325; Residential Group Home
411-346/411; Foster Care, Children and Adults
411-328; Supported Living
411-325; Vocational/ATE Services
411-305; Family Support Program

OAR 411-0080 DD Eligibility; sets standards for eligibility and process.

OAR 411-346/411 Foster licensing; sets criteria for facility and care standards.

OAR 411-020 Protective Service; sets out obligations of the CDDP to provide protective services and a standard for investigations.

Non-Mandated Services:

- Managing 4 properties
- Participation in DD Executive Committee as appointed by ODDS Director. This is an opportunity to help shape DD programs at the State level.
- AOC Policy Committee for DD
- DD Stakeholders Budget Committee
- Mental Health Archive Contract
- Coordinate Fiscal Intermediary for Family Support Plans
- Coordinate Personal Service Workers roster for SEIU as State Designee

Department: Developmental Disability Services FY 2015 Proposed Budget

Department Overview:

The Federal Medicaid Program (Title 19) has issued waivers to the State of Oregon to provide supports to citizens with developmental disabilities in their community rather than an institution. The State of Oregon has designated the Department of Human Services (DHS), Office of Developmental Disabilities (ODDS) to fund supports in communities through their Mental Health Authority/County governments. Having a federal waiver means that Medicaid will match State generated general fund money to pay for DD Services. Klamath County currently receives approximately $9,000,000.00 annually to provide the programs and supports needed to serve our citizens in their community.

Residentially, supports are given in home, group home, foster care and an individual's apartment. Vocational supports are facilitated by Goodwill, REACH and Mentor Oregon. Quality of life supports and skills training are incorporated in each person's support plan.
Klamath County employs 12 KCDDS staff to provide program eligibility, protective service investigations, case management and administrative services to facilitate programs and monitor providers.

Successes and Challenges:

Successes:

- Launched as a standalone Department with the loss of Mental Health
- Completed new job descriptions for all DD staff; salary structuring via HR process of salary surveys
- Contracted to handle the Archived Mental Health records
- Maintained pace of service despite changes as the KCDDS Department
- New residential provider, Luna Orchards, started serving 3 adult men
- Three new adult foster homes
- Leased Vine St. site to DD Provider, Mentor
- Developed process for system changes around new federal waiver
- Implemented technology to streamline documentation

Challenges:

- Continue with position re-classification as started October, 2013
- Coordinating care with new Mental Health provider
- Converting Mental Health Advisory Board to new situation
- Mentor residential program struggling with licensing
- Continual struggle with client health and safety versus dignity of risk paradigm in regards to serve delivery system

Department: Developmental Disability Services FY 2015 Proposed Budget

Budget Overview:

Klamath County Developmental Disability Services

2014-2015 Budget

Service Element	SE Description	14-15 Budget (Projected)
LA02	Administrative	$ 232,224.00
48	Case Management	$ 761,412.00
49	In-Home Comp	$ 309,804.00
50	Residential	$ 2,399,544.00
51	Supported Living	$ 74,844.00
54	Vocational	$ 1,159,980.00
55	Abuse Investigation Services	$ 74,928.00
56	Rent Subsidies	$ 8,490.00
58	Foster Care	$ 3,790,491.24
150	Family Support	$ 23,170.00
151	Long Term Diversion	$ 4,320.00
	2014-2015 Budget Total	**$ 8,839,207.24**

*shaded area indicates allocation that comes to Klamath County
*white area indicates allocations that State pays directly to provider

This budget reflects a probable move to Vandenberg Road in January, 2015. Administrative functions added to KCDDS, due to closure of KBHW, resulted in 3 position reclassifications.

Strategic Planning:

As a new County Department, building a community identity outside of Mental Health, KCDDS is considering a strategic planning effort with community partners and advocacy representatives. Targets for this effort could be effective supports and resources for our clients, a working advisory council and guidance around the use of reserve funds. An analysis of the different service delivery models around case management in the State of Oregon could also structure any consideration in the change of how the services are provided.

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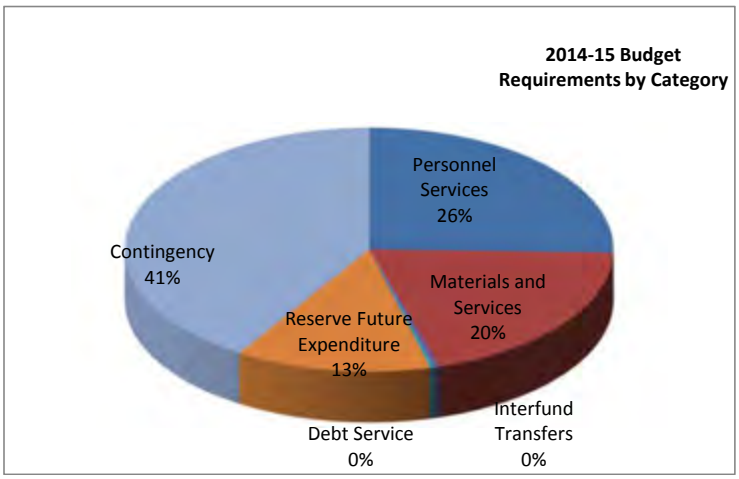
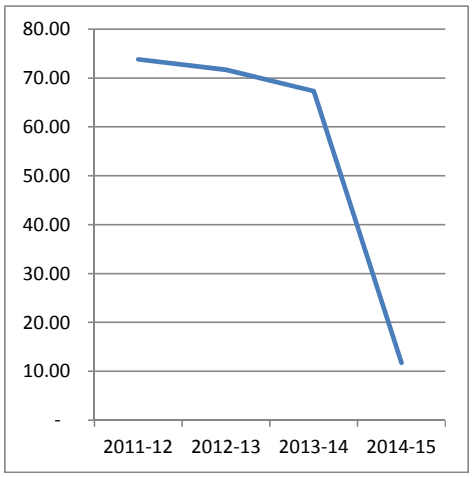
Klamath County, Oregon
2014-2015 Budget Financial Presentation
451 Mental Health

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	4,053,930	3,909,307	1,113,116	842,615
Materials and Services	3,823,264	3,937,180	1,485,380	659,109
Capital Outlay	5,074	-	-	-
Debt Service	123,200	123,200	382,200	13,200
Subtotal Current Expenditures	**8,005,467**	**7,969,687**	**2,980,696**	**1,514,924**
Interfund Transfers	169,498	574,525	839,328	10,000
Reserve Future Expenditure	-	-	680,807	427,452
Contingency	-	-	1,207,189	1,362,760
Unappropriated Fund Balance	2,794,069	3,008,620	-	-
Subtotal Noncurrent Expenditures	**2,963,567**	**3,583,145**	**2,727,324**	**1,800,212**
Total Requirements by Budgetary Category	**10,969,033**	**11,552,832**	**5,708,020**	**3,315,136**
Requirements by Fund				
Mental Health (730)	10,944,248	11,528,260	5,708,020	3,315,136
Mental Health Rent Reserve (9338)	24,785	24,572	-	-
Total Requirements by Fund	**10,969,033**	**11,552,832**	**5,708,020**	**3,315,136**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	70	-	-
Intergovernmental	8,867,110	8,024,809	1,984,695	1,405,858
Charges for Services	601,138	169,426	135,117	71,160
Investment Earnings	10,460	7,117	10,000	5,000
Interfund Transfers	125,525	553,455	536,306	-
Sale of Capital Assets	4,500	-	-	-
Miscellaneous	12,678	3,886	33,283	-
Beginning Fund Balance	1,347,622	2,794,069	3,008,619	1,833,118
Total Resources by Budgetary Category	**10,969,033**	**11,552,832**	**5,708,020**	**3,315,136**
Full-Time Employee Equivalents	73.83	71.65	67.37	11.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Developmental Disabilities	3,315,136	842,615	11.75
Total Mandates	**3,315,136**	**842,615**	**11.75**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Mental Health/MRDD Case Management	Chief Office Deputy	73045146660210	1.0000	Non-Union	UF24	2	$0.00	$46,267.06	$809.67	$2,868.56	$670.87	$925.34	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,865.40	$69,982.63
Mental Health/MRDD Case Management	Office Technician	73045146661495	1.0000	Local 121	LH10	4	$0.00	$29,367.16	$513.93	$1,820.76	$425.82	$587.34	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,992.42	$48,283.17
Mental Health/MRDD Case Management	Case Manager	73045146662432	1.0000	Local 121	LF18	5	$480.00	$44,884.99	$785.49	$2,782.87	$650.83	$897.70	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,630.45	$68,208.05
Mental Health/MRDD Case Management	Case Manager	73045146662432	1.0000	Local 121	LF18	7	$0.00	$47,789.16	$836.31	$2,962.93	$692.94	$955.78	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,124.16	$71,937.01
Mental Health/MRDD Case Management	Case Manager	73045146662432	1.0000	Local 121	LF18	7	$0.00	$47,789.16	$836.31	$2,962.93	$692.94	$955.78	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,124.16	$71,937.01
Mental Health/MRDD Case Management	Case Manager - DD Investigator	73045146662432	0.7500	Local 121	LH18	5	$0.00	$33,293.94	$582.64	$2,064.22	$482.76	$665.88	$25.84	$10,500.00	$0.00	$20.88	$20.40	$5,659.97	$53,316.54
Mental Health/MRDD Case Management	Case Manager	73045146662432	1.0000	Local 121	LF18	7	$0.00	$47,789.16	$836.31	$2,962.93	$692.94	$955.78	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,124.16	$71,937.01
Mental Health/MRDD Case Management	Case Manager	73045146662432	1.0000	Local 121	LF18	3	$480.00	$42,506.36	$743.86	$2,635.39	$616.34	$850.13	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,226.08	$65,153.89
Mental Health/MRDD Case Management	Case Manager - DD Eligibility	73045146662432	1.0000	Local 121	LF18	3	$480.00	$42,444.13	$742.77	$2,631.54	$615.44	$848.88	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,215.50	$65,074.00
Mental Health/MRDD Case Management	Case Manager - DD Adult	73045146662432	1.0000	Local 121	LF18	7	$0.00	$47,789.16	$836.31	$2,962.93	$692.94	$955.78	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,124.16	$71,937.01
Mental Health/MRDD Case Management	DD Case Manager Supervisor	73045146662526	1.0000	Non-Union	UF23	7	$0.00	$56,620.76	$990.86	$3,510.49	$821.00	$1,132.42	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,625.53	$83,276.79
Mental Health/MRDD Case Management	DD Director	73045146662540	1.0000	Non-Union	DF13	3	$480.00	$70,817.60	$1,239.31	$4,390.69	$1,026.86	$1,416.35	$34.45	$10,500.00	$0.00	$86.04	$20.40	$12,038.99	$101,570.70
			11.7500				**$1,920.00**	**$557,358.64**	**$9,753.78**	**$34,556.24**	**$8,081.70**	**$11,147.17**	**$404.81**	**$126,000.00**	**$0.00**	**$315.72**	**$244.80**	**$94,750.97**	**$842,613.82**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
IG - Intergovernmental							
33076	MH 24 Acute Care	84,628.56	0.00	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	183,286.56	0.00	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	4,212,044.55	3,182,836.20	324,682.00	0.00	(324,682.00)	-100%
33081	MH 30 PSRB	30,594.50	0.00	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	319,259.04	35,492.04	2,992.00	0.00	(2,992.00)	-100%
33084	MH 28 Residential Treatment	517,477.64	600,816.13	0.00	0.00	0.00	N/A
33085	DD 150 Family Support	19,582.74	16,739.70	20,000.00	23,170.00	3,170.00	16%
33086	AD 66A ITRS	90,745.85	0.00	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	121,401.00	0.00	0.00	0.00	0.00	N/A
33370	DD 57 Special Project	0.00	2,640.00	3,000.00	0.00	(3,000.00)	-100%
33371	DD 55	74,926.51	74,926.50	75,000.00	74,928.00	(72.00)	0%
33372	DD 151	2,100.00	2,921.31	10,000.00	4,320.00	(5,680.00)	-57%
33405	Grants	22,114.00	0.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	19,121.51	3,258.03	1,866.00	0.00	(1,866.00)	-100%
33590	HB 2145 County Share	57,656.47	55,155.73	16,035.00	0.00	(16,035.00)	-100%
33600	State Mental Health	102,081.96	102,081.96	6,082.00	0.00	(6,082.00)	-100%
33601	JBH Acute Care Contract	481,800.00	481,800.00	0.00	0.00	0.00	N/A
33605	Title 19	729.41	0.00	0.00	0.00	0.00	N/A
33606	LA02 Eligibility	187,075.00	187,075.00	199,415.00	232,224.00	32,809.00	16%
33607	DD 49 Family Support	0.00	0.00	62,075.00	309,804.00	247,729.00	399%
33608	DD 49 In Home Support	168,210.09	209,507.71	205,000.00	0.00	(205,000.00)	-100%
33612	Grants - Transportation	13,967.00	9,287.50	0.00	0.00	0.00	N/A
33613	Medicare	38,500.91	33,744.01	5,167.00	0.00	(5,167.00)	-100%
33615	DD 48 Case Management	738,549.84	784,227.92	770,587.00	761,412.00	(9,175.00)	-1%
33873	Records Request	2,913.04	2,686.29	45.00	0.00	(45.00)	-100%
33876	Collection Agency	15.00	2,006.07	1,040.00	0.00	(1,040.00)	-100%
34605	Projects - County Drug	206,288.00	134,116.00	39,970.00	0.00	(39,970.00)	-100%
34606	Federal Drug Court Grant	91,458.00	127,537.00	74,238.00	0.00	(74,238.00)	-100%
34610	AD 61 ALC resident	688,446.00	275,480.04	0.00	0.00	0.00	N/A
34651	Services - AD Resident Capacity	161,040.00	161,100.00	0.00	0.00	0.00	N/A
34730	AD 70 Prev/Ely Detect	93,500.00	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	(15,480.54)	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
37642	M.H. 37	153,077.45	1,539,373.46	167,501.00	0.00	(167,501.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$8,867,110.09**	**$8,024,808.60**	**$1,984,695.00**	**$1,405,858.00**	**($578,837.00)**	**-29%**
CS - Charges for Service							
32200	Rental Income	0.00	16,000.00	12,120.00	46,920.00	34,800.00	287%
33095	Secure Transport	4,204.50	730.00	1,211.00	0.00	(1,211.00)	-100%
33614	Respite Care	3,901.71	12,230.92	0.00	0.00	0.00	N/A
33870	Medicaid	6,049.35	4,800.40	33,357.00	0.00	(33,357.00)	-100%
34035	Fees - For Services	0.00	1,200.00	0.00	0.00	0.00	N/A
34171	Contracts	2,856.96	389.16	0.00	0.00	0.00	N/A
34282	Revenues - Vending Machine	250.00	0.00	0.00	0.00	0.00	N/A
34370	Self Pay	95,851.14	93,272.88	11,899.00	0.00	(11,899.00)	-100%
34440	Commercial	13,491.92	23,780.32	7,490.00	0.00	(7,490.00)	-100%
34600	AD 83	0.00	0.00	0.00	0.00	0.00	N/A
34650	AD 66 Drug Outpatient	446,831.96	2,722.38	0.00	0.00	0.00	N/A
36070	Rent	0.00	0.00	34,800.00	0.00	(34,800.00)	-100%
36072	Rent - White Ave	7,800.00	8,450.00	12,120.00	12,120.00	0.00	0%
36073	Rent - Reclamation	5,400.00	5,850.00	12,120.00	12,120.00	0.00	0%
36540	Refunds	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
	Account Classification Total: CS - Charges for Service	**$590,097.54**	**$169,426.06**	**$135,117.00**	**$71,160.00**	**($63,957.00)**	**-47%**
IN - Interest							
39150	Investments - Interest On	10,358.53	7,117.29	10,000.00	5,000.00	(5,000.00)	-50%
	Account Classification Total: IN - Interest	**$10,358.53**	**$7,117.29**	**$10,000.00**	**$5,000.00**	**($5,000.00)**	**-50%**
MI - Miscellaneous							
36100	Miscellaneous	12,678.35	3,886.16	33,283.00	0.00	(33,283.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$12,678.35**	**$3,886.16**	**$33,283.00**	**$0.00**	**($33,283.00)**	**-100%**
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	24,572.41	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	55,000.00	0.00	(55,000.00)	-100%
39201	Trans - MH Admin	125,525.00	528,883.00	481,306.00	0.00	(481,306.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$125,525.00**	**$553,455.41**	**$536,306.00**	**$0.00**	**($536,306.00)**	**-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
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	4,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		**$4,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,333,978.93	2,769,496.15	3,008,619.00	1,833,118.00	(1,175,501.00)	-39%
Account Classification Total: FB - Fund Balances		**$1,333,978.93**	**$2,769,496.15**	**$3,008,619.00**	**$1,833,118.00**	**($1,175,501.00)**	**-39%**
Revenues Total		**$10,944,248.44**	**$11,528,259.67**	**$5,708,020.00**	**$3,315,136.00**	**($2,392,884.00)**	**-42%**
Expenditures							
PS - Personnel Services							
60170	Administrative Assistant	35,454.24	35,318.40	35,454.00	0.00	(35,454.00)	-100%
60210	Chief Office Deputy	0.00	0.00	9,000.00	46,267.00	37,267.00	414%
60493	Finance/Budget Manager	59,436.00	60,694.34	0.00	0.00	0.00	N/A
60575	Management Assistant	37,597.20	0.00	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	37,190.58	10,016.00	0.00	(10,016.00)	-100%
60974	Program Manager	24,202.10	127,921.98	21,421.00	0.00	(21,421.00)	-100%
60977	Child/Family Program Manager	41,759.14	0.00	0.00	0.00	0.00	N/A
61312	MH Case Manager Coordinator	20,618.28	0.00	0.00	0.00	0.00	N/A
61316	Acc Tm Lead Case Manager	46,699.20	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	52,741.04	55,136.86	16,088.00	29,367.00	13,279.00	83%
61600	Office Assistant II	22,080.58	21,771.53	23,928.00	0.00	(23,928.00)	-100%
61610	Office Assistant III	107,412.74	112,485.60	12,849.00	0.00	(12,849.00)	-100%
61730	Mental Health Manager	21,890.79	0.00	0.00	0.00	0.00	N/A
61732	Program Manager	17,113.52	14,536.68	0.00	0.00	0.00	N/A
61733	Clinical Care Coord	50,734.95	53,039.02	7,422.00	0.00	(7,422.00)	-100%
61780	Physician	0.00	12,570.81	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	28,837.16	3,883.00	0.00	(3,883.00)	-100%
62150	Janitor	21,207.50	0.00	0.00	0.00	0.00	N/A
62350	Medical Transciptionist	30,243.01	32,052.81	3,394.00	0.00	(3,394.00)	-100%
62362	System Administrator	59,373.20	0.00	0.00	0.00	0.00	N/A
62385	Certified Nursing Assistant	0.00	2,422.42	1,267.00	0.00	(1,267.00)	-100%
62390	Nurse Practitioner	20,284.04	27,870.40	8,333.00	0.00	(8,333.00)	-100%
62400	Psychiatrist	100,019.90	66,560.00	16,640.00	0.00	(16,640.00)	-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
62402	Transportation Specialist	12,254.45	0.00	0.00	0.00	0.00	N/A
62410	Mental Health Director	65,259.00	67,164.00	7,548.00	0.00	(7,548.00)	-100%
62431	Clinical Records Technician	29,190.26	29,078.41	4,271.00	0.00	(4,271.00)	-100%
62432	Case Manager	482,910.71	491,501.01	344,300.00	352,846.00	8,546.00	2%
62435	OHP Operations Coordinator	34,986.92	31,205.94	23,071.00	0.00	(23,071.00)	-100%
62437	Behavioral Hlth Program Coord	68,890.81	58,270.42	0.00	0.00	0.00	N/A
62526	DD Case Manager Supervisor	54,982.08	54,998.32	56,060.00	56,621.00	561.00	1%
62527	Resp/Acc TM Coordinator	28,090.79	0.00	0.00	0.00	0.00	N/A
62540	DD Program Director	66,842.64	66,858.88	73,263.00	70,338.00	(2,925.00)	-4%
62550	MH Therapist	331,124.60	257,842.43	30,835.00	0.00	(30,835.00)	-100%
62559	QI Coordinator	47,691.86	51,701.38	0.00	0.00	0.00	N/A
62590	Specialist	54,582.56	40,233.96	0.00	0.00	0.00	N/A
62672	Mental Health RN	44,482.06	7,117.75	0.00	0.00	0.00	N/A
62680	Comm Support Case Manager	244,363.61	251,397.01	8,397.00	0.00	(8,397.00)	-100%
63649	Lead Residential Specialist	37,723.14	0.00	0.00	0.00	0.00	N/A
63650	Residential Case Manager	0.00	67,463.10	3,218.00	0.00	(3,218.00)	-100%
63652	Program Case Manager	33,690.00	0.00	0.00	0.00	0.00	N/A
63654	Residential Specialist	445,608.53	447,239.17	43,907.00	0.00	(43,907.00)	-100%
63656	Residential RN	60,996.24	60,911.73	915.00	0.00	(915.00)	-100%
63659	Program Adm	24,313.42	119,291.22	11,829.00	0.00	(11,829.00)	-100%
63660	Residential Program Mgr	25,356.54	0.00	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	14,854.00	29,520.00	2,820.00	0.00	(2,820.00)	-100%
63900	Overtime	5,430.42	6,078.49	156.00	0.00	(156.00)	-100%
63910	Secure Transport	41,484.50	29,087.24	3,114.00	0.00	(3,114.00)	-100%
63920	Temporary Help	10,351.25	8,136.29	2,500.00	0.00	(2,500.00)	-100%
63930	FICA	219,196.02	211,345.38	58,821.00	42,638.00	(16,183.00)	-28%
63940	Workmans Compensation Tax	1,808.26	1,717.11	532.00	405.00	(127.00)	-24%
63941	Workmans Compensation	23,302.07	69,180.95	17,993.00	11,147.00	(6,846.00)	-38%
63950	Medical Insurance	385,336.16	404,350.67	119,290.00	126,000.00	6,710.00	6%
63951	Life Insurance	1,435.35	1,303.56	289.00	316.00	27.00	9%
63952	Short Term Disability	1,311.05	1,207.00	283.00	245.00	(38.00)	-13%
63960	Retirement - General	274,948.89	286,046.00	110,803.00	94,751.00	(16,052.00)	-14%
63980	Unemployment Compensation	72,620.08	65,946.46	17,701.00	9,754.00	(7,947.00)	-45%
63990	Cell Phone Allowance	3,062.14	4,705.00	1,505.00	1,920.00	415.00	28%
Account Classification Total: PS - Personnel Services		**$4,053,929.60**	**$3,909,307.47**	**$1,113,116.00**	**$842,615.00**	**($270,501.00)**	**-24%**

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	9,440.76	13,162.48	3,500.00	5,000.00	1,500.00	43%
44040	Staff Travel & Training	16,975.04	19,654.19	5,083.00	5,000.00	(83.00)	-2%
44095	Moving Expenses	0.00	0.00	0.00	10,000.00	10,000.00	N/A
44100	Supplies - Office	26,559.29	16,944.75	10,805.00	3,000.00	(7,805.00)	-72%
44110	Supplies - Other	29,923.11	31,659.39	1,775.00	1,500.00	(275.00)	-15%
44113	Office Equipment	5,388.82	3,735.47	3,000.00	3,000.00	0.00	0%
44114	Office Furniture	1,924.56	15,724.48	0.00	10,000.00	10,000.00	N/A
44121	MH37	20,840.65	573,720.32	44,404.00	0.00	(44,404.00)	-100%
44131	Vending Machine Expense	210.85	0.00	0.00	0.00	0.00	N/A
44132	Secure Transport	5,253.77	725.82	1,645.00	0.00	(1,645.00)	-100%
44143	Supplies - Respite	154.64	334.16	99.00	0.00	(99.00)	-100%
44160	Dues / Fees - AOC	0.00	0.00	2,314.00	2,400.00	86.00	4%
44200	Dues / Fees	8,964.08	15,196.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	21,434.66	20,839.84	5,702.00	4,750.00	(952.00)	-17%
44260	Vehicle Maintenance & Repair	12,682.80	13,249.27	4,004.00	5,000.00	996.00	25%
44264	Security/Alarms	4,425.00	4,183.87	2,162.00	0.00	(2,162.00)	-100%
44270	Bldg Maintenance & Repair	5,034.04	30,933.30	285.00	0.00	(285.00)	-100%
44271	Bldg Maint & Repair - Richmond	4,332.50	2,050.00	4,000.00	2,000.00	(2,000.00)	-50%
44272	Bldg Maint & Repair - White	204.95	1,267.25	8,000.00	1,000.00	(7,000.00)	-88%
44273	Bldg Maint & Repair - Vine	671.24	4,078.86	3,000.00	5,000.00	2,000.00	67%
44274	Bldg Maint & Repair - Reclam	35.00	845.65	4,000.00	1,000.00	(3,000.00)	-75%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	700.00	700.00	N/A
44300	Equip Maintenance & Repair	9,226.68	4,446.18	2,088.00	1,500.00	(588.00)	-28%
44320	Grounds Maintenance & Repair	5,005.00	3,327.45	2,456.00	3,000.00	544.00	22%
44381	Shredding Services	0.00	0.00	789.00	0.00	(789.00)	-100%
44520	Legal Fees	0.00	0.00	0.00	15,000.00	15,000.00	N/A
44530	Janitorial Services	12,679.34	30,936.78	11,105.00	5,750.00	(5,355.00)	-48%
44570	Fees for Service	6,964.36	5,745.70	637.00	500.00	(137.00)	-22%
44571	MH 2145 LFS - Service Fee	36,000.00	36,000.00	3,000.00	0.00	(3,000.00)	-100%
44573	Special Project Drug CRT Grant	135,597.59	136,192.48	34,382.00	0.00	(34,382.00)	-100%
44574	Federal Drug Court Grant	88,045.21	157,704.42	102,758.00	0.00	(102,758.00)	-100%
44581	Drop In Center	447.29	0.00	0.00	0.00	0.00	N/A
44590	Committee Expenses	3,240.74	3,201.21	0.00	1,000.00	1,000.00	N/A
44600	Utilities - Gas	10,560.55	9,773.97	2,769.00	2,750.00	(19.00)	-1%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44610	Utilities - Water / Sewer	6,212.83	5,784.17	1,390.00	800.00	(590.00)	-42%
44620	Utilities - Electricity	23,299.96	23,118.16	40,171.00	7,500.00	(32,671.00)	-81%
44622	Utilities - Cable TV	673.90	1,284.17	801.00	0.00	(801.00)	-100%
44630	Garbage Pickup	3,697.82	3,298.01	1,099.00	500.00	(599.00)	-55%
44640	Telephone	59,438.67	46,330.15	14,436.00	8,500.00	(5,936.00)	-41%
44650	Rent	1,200.00	1,110.00	9,424.00	0.00	(9,424.00)	-100%
44670	Equipment	0.00	720.96	1,000.00	5,000.00	4,000.00	400%
44680	Known Hardware Maintenance	39,823.04	8,874.42	0.00	0.00	0.00	N/A
44700	Postage	7,406.48	5,168.67	2,004.00	1,000.00	(1,004.00)	-50%
44710	Publications / Periodicals	1,752.77	2,944.79	150.00	500.00	350.00	233%
44730	Printing	0.00	460.00	0.00	0.00	0.00	N/A
44745	Non Resident Adult MH	2,000.00	5,456.00	0.00	0.00	0.00	N/A
44970	Professional Services	313,847.32	395,457.56	4,000.00	0.00	(4,000.00)	-100%
45020	Contract Services	3,537.48	4,999.92	11,398.00	0.00	(11,398.00)	-100%
45600	Socialization Therapy	1,839.38	3,493.12	0.00	0.00	0.00	N/A
45610	Client Transportation	11,224.50	18,069.50	135.00	0.00	(135.00)	-100%
45636	Child Outpatient - OHP	690,027.00	692,861.00	0.00	0.00	0.00	N/A
45637	Adult Outpatient - OHP	130,490.75	128,099.91	0.00	0.00	0.00	N/A
45675	AD 66/Juvenile	77,044.00	0.00	0.00	0.00	0.00	N/A
45680	Client Assistance	2,549.34	2,298.53	0.00	0.00	0.00	N/A
45686	FS - Client Assistance	191,211.47	213,803.96	259,075.00	332,973.00	73,898.00	29%
45688	Client Assistance - LT Div	330.00	1,932.50	10,000.00	4,320.00	(5,680.00)	-57%
45800	Refunds	0.00	178,179.04	187,785.00	0.00	(187,785.00)	-100%
45880	Computer Software	102,577.42	86,682.40	151,167.00	77,500.00	(73,667.00)	-49%
46273	AD Residential Capacity S	161,040.00	161,100.00	0.00	0.00	0.00	N/A
46278	AD 66 Drug CT Funding	41,392.00	0.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	688,446.00	275,480.04	0.00	0.00	0.00	N/A
46282	LADPC SB 1065	0.00	5,310.00	0.00	0.00	0.00	N/A
46286	AD 66A ITRS	93,467.85	0.00	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	139,116.00	0.00	0.00	0.00	0.00	N/A
46323	AD66 Best Care/Drug Out Patient	52,280.04	0.00	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	7,427.46	0.00	930.00	0.00	(930.00)	-100%
46327	Child Crisis Expense	9,133.18	11,032.61	801.00	0.00	(801.00)	-100%
46341	DD 57 Special Projects	0.00	2,140.00	3,000.00	0.00	(3,000.00)	-100%
46600	Food	37,521.29	33,845.62	3,969.00	0.00	(3,969.00)	-100%
46630	MH 37 Sorpu Transport	306.00	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
46760	Respite Foster Homes	1,800.00	700.00	0.00	0.00	0.00	N/A
46852	AD 70 Prevention	93,500.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	22,539.00	24,071.00	15,878.00	(8,193.00)	-34%
99760	Insurance/Liability	29,950.00	36,714.00	45,074.00	29,732.00	(15,342.00)	-34%
99765	Insurance/Workmans Compensation	6,820.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	225,163.00	309,150.00	348,954.00	58,839.00	(290,115.00)	-83%
99780	Facility Services	45,796.00	51,618.00	54,734.00	16,092.00	(38,642.00)	-71%
99781	Steering Committee Hardware Charge	22,050.00	27,000.00	27,750.00	5,236.00	(22,514.00)	-81%
99782	Steering Committee User Charge	15,435.00	14,490.00	18,300.00	5,889.00	(12,411.00)	-68%
Account Classification Total: MS - Material and Services		**$3,823,051.15**	**$3,937,179.50**	**$1,485,380.00**	**$659,109.00**	**($826,271.00)**	**-56%**
CO - Capital Outlay							
88070	Office Equipment	5,073.54	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$5,073.54**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99910	Note Payable Principal	7,662.36	8,378.68	9,000.00	9,192.00	192.00	2%
99920	Note Payable Interest	5,537.64	4,821.32	4,200.00	4,008.00	(192.00)	-5%
99950	Interfund Loan Principal	106,625.45	108,502.31	365,000.00	0.00	(365,000.00)	-100%
99960	Interfund Loan Interest	3,374.55	1,497.69	4,000.00	0.00	(4,000.00)	-100%
Account Classification Total: DS - Debt Service		**$123,200.00**	**$123,200.00**	**$382,200.00**	**$13,200.00**	**($369,000.00)**	**-97%**
IF - Interfund Transfers							
99014	Trans - Juvenile	0.00	0.00	69,861.00	0.00	(69,861.00)	-100%
99241	Trans - Klamath Corr	0.00	0.00	277,861.00	0.00	(277,861.00)	-100%
99460	Trans - Equipment Reserve	10,970.00	11,070.00	300.00	0.00	(300.00)	-100%
99521	Trans - MH Phoenix Place	125,525.00	528,883.00	457,106.00	0.00	(457,106.00)	-100%
99522	Trans - MH MRDD Case Management	0.00	0.00	24,200.00	0.00	(24,200.00)	-100%
99783	Trans - Phones	3,003.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	30,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$169,498.00**	**$549,953.00**	**$839,328.00**	**$10,000.00**	**($829,328.00)**	**-99%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	1,207,189.00	1,362,760.00	155,571.00	13%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$1,207,189.00**	**$1,362,760.00**	**$155,571.00**	**13%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	680,807.00	427,452.00	(253,355.00)	-37%
99981	Unappropriated Fund Balance	2,769,496.15	3,008,619.70	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$2,769,496.15**	**$3,008,619.70**	**$680,807.00**	**$427,452.00**	**($253,355.00)**	**-37%**
	Expenditures Total	**$10,944,248.44**	**$11,528,259.67**	**$5,708,020.00**	**$3,315,136.00**	**($2,392,884.00)**	**-42%**
Fund Revenue	**Total: 730 - Mental Health**	**$10,944,248.44**	**$11,528,259.67**	**$5,708,020.00**	**$3,315,136.00**	**($2,392,884.00)**	**-42%**
Fund Expenditure	**Total: 730 - Mental Health**	**$10,944,248.44**	**$11,528,259.67**	**$5,708,020.00**	**$3,315,136.00**	**($2,392,884.00)**	**-42%**
Fund Net	**Total: 730 - Mental Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-42%**

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: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	1,235,727.81	324,664.00	0.00	(324,664.00)	-100%
33318	Child Adolscent Health	48,560.39	0.00	0.00	0.00	0.00	N/A
33600	State Mental Health	102,081.96	102,081.96	6,082.00	0.00	(6,082.00)	-100%
37642	M.H. 37	108,077.45	93,243.60	12,528.00	0.00	(12,528.00)	-100%
Account Classification Total: IG - Intergovernmental		**$258,719.80**	**$1,431,053.37**	**$343,274.00**	**$0.00**	**($343,274.00)**	**-100%**
CS - Charges for Service							
32200	Rental Income	0.00	0.00	0.00	34,800.00	34,800.00	N/A
34370	Self Pay	18,000.00	7,000.00	0.00	0.00	0.00	N/A
34650	AD 66 Drug Outpatient	100,071.96	0.00	0.00	0.00	0.00	N/A
34885	Janitorial Services	3,460.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$121,531.96**	**$7,000.00**	**$0.00**	**$34,800.00**	**$34,800.00**	
IN - Interest							
39150	Investments - Interest On	10,358.53	7,087.30	10,000.00	5,000.00	(5,000.00)	-50%
Account Classification Total: IN - Interest		**$10,358.53**	**$7,087.30**	**$10,000.00**	**$5,000.00**	**($5,000.00)**	**-50%**
MI - Miscellaneous							
36100	Miscellaneous	12,636.75	2,798.20	24,634.00	0.00	(24,634.00)	-100%
Account Classification Total: MI - Miscellaneous		**$12,636.75**	**$2,798.20**	**$24,634.00**	**$0.00**	**($24,634.00)**	**-100%**
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	0.00	55,000.00	0.00	(55,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$55,000.00**	**$0.00**	**($55,000.00)**	**-100%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	4,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		**$4,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	1,061,627.78	2,250,131.39	2,187,635.00	1,000,000.00	(1,187,635.00)	-54%
	Account Classification Total: FB - Fund Balances	**$1,061,627.78**	**$2,250,131.39**	**$2,187,635.00**	**$1,000,000.00**	**($1,187,635.00)**	**-54%**
	Sub Department Total: 101 - Administration	**$1,469,374.82**	**$3,698,140.26**	**$2,620,543.00**	**$1,039,800.00**	**($1,580,743.00)**	**-60%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
PS - Personnel Services							
60493	Finance/Budget Manager	59,436.00	60,694.34	0.00	0.00	0.00	N/A
60575	Management Assistant	37,597.20	0.00	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	37,190.58	5,116.00	0.00	(5,116.00)	-100%
60974	Program Manager	24,202.10	127,921.98	21,421.00	0.00	(21,421.00)	-100%
60977	Child/Family Program Manager	41,759.14	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	10,960.59	10,690.08	0.00	0.00	0.00	N/A
61610	Office Assistant III	28,603.13	1,048.50	0.00	0.00	0.00	N/A
61730	Mental Health Manager	3,010.00	0.00	0.00	0.00	0.00	N/A
62150	Janitor	21,207.50	0.00	0.00	0.00	0.00	N/A
62350	Medical Transciptionist	7,865.82	16,026.47	3,394.00	0.00	(3,394.00)	-100%
62362	System Administrator	59,373.20	0.00	0.00	0.00	0.00	N/A
62410	Mental Health Director	65,259.00	67,164.00	7,548.00	0.00	(7,548.00)	-100%
62431	Clinical Records Technician	29,190.26	29,078.41	4,271.00	0.00	(4,271.00)	-100%
62435	OHP Operations Coordinator	11,016.72	31,205.94	23,071.00	0.00	(23,071.00)	-100%
62437	Behavioral Hlth Program Coord	68,890.81	58,270.42	0.00	0.00	0.00	N/A
62559	QI Coordinator	23,845.95	51,701.38	0.00	0.00	0.00	N/A
62680	Comm Support Case Manager	63,101.08	84,246.36	0.00	0.00	0.00	N/A
63900	Overtime	384.29	26.96	0.00	0.00	0.00	N/A
63930	FICA	43,604.13	42,161.03	3,788.00	0.00	(3,788.00)	-100%
63940	Workmans Compensation Tax	340.80	301.60	29.00	0.00	(29.00)	-100%
63941	Workmans Compensation	4,366.41	13,668.49	1,173.00	0.00	(1,173.00)	-100%
63950	Medical Insurance	68,276.99	66,276.05	2,119.00	0.00	(2,119.00)	-100%
63951	Life Insurance	331.15	306.76	11.00	0.00	(11.00)	-100%
63952	Short Term Disability	253.30	235.45	12.00	0.00	(12.00)	-100%
63960	Retirement - General	57,159.09	60,728.01	4,121.00	0.00	(4,121.00)	-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
63980	Unemployment Compensation	14,758.44	13,296.92	1,142.00	0.00	(1,142.00)	-100%
63990	Cell Phone Allowance	1,837.14	2,850.00	150.00	0.00	(150.00)	-100%
Account Classification Total: PS - Personnel Services		**$783,212.00**	**$775,089.73**	**$77,366.00**	**$0.00**	**($77,366.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	5,804.96	8,956.63	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	825.52	1,519.11	54.00	0.00	(54.00)	-100%
44100	Supplies - Office	8,200.45	4,880.68	5,845.00	0.00	(5,845.00)	-100%
44110	Supplies - Other	4,304.92	11,780.43	147.00	0.00	(147.00)	-100%
44113	Office Equipment	2,785.51	1,070.42	0.00	0.00	0.00	N/A
44121	MH37	20,840.65	5,243.91	0.00	0.00	0.00	N/A
44200	Dues / Fees	8,843.08	15,166.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	78.92	5,358.18	62.00	0.00	(62.00)	-100%
44260	Vehicle Maintenance & Repair	0.00	1,638.91	4.00	0.00	(4.00)	-100%
44264	Security/Alarms	2,037.50	2,301.37	120.00	0.00	(120.00)	-100%
44270	Bldg Maintenance & Repair	0.00	6,828.63	40.00	0.00	(40.00)	-100%
44273	Bldg Maint & Repair - Vine	671.24	1,120.66	1,000.00	0.00	(1,000.00)	-100%
44300	Equip Maintenance & Repair	1,323.66	447.01	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	2,730.00	0.00	0.00	0.00	0.00	N/A
44381	Shredding Services	0.00	0.00	551.00	0.00	(551.00)	-100%
44520	Legal Fees	0.00	0.00	0.00	15,000.00	15,000.00	N/A
44530	Janitorial Services	2,729.66	9,913.64	2,600.00	0.00	(2,600.00)	-100%
44570	Fees for Service	1,206.67	799.95	0.00	0.00	0.00	N/A
44590	Committee Expenses	2,207.07	1,817.71	0.00	0.00	0.00	N/A
44600	Utilities - Gas	3,224.24	1,727.88	43.00	0.00	(43.00)	-100%
44610	Utilities - Water / Sewer	1,185.68	1,212.81	148.00	0.00	(148.00)	-100%
44620	Utilities - Electricity	3,892.82	(765.94)	169.00	0.00	(169.00)	-100%
44630	Garbage Pickup	0.00	193.38	28.00	0.00	(28.00)	-100%
44640	Telephone	15,512.68	10,970.54	2,962.00	0.00	(2,962.00)	-100%
44650	Rent	1,200.00	1,110.00	9,424.00	0.00	(9,424.00)	-100%
44680	Known Hardware Maintenance	15,634.02	8,874.42	0.00	0.00	0.00	N/A
44700	Postage	6,418.41	3,462.53	1,100.00	0.00	(1,100.00)	-100%
44710	Publications / Periodicals	1,185.07	1,995.70	0.00	0.00	0.00	N/A
44730	Printing	0.00	460.00	0.00	0.00	0.00	N/A
44970	Professional Services	9,408.70	5,600.00	4,000.00	0.00	(4,000.00)	-100%
45800	Refunds	0.00	173,542.42	187,500.00	0.00	(187,500.00)	-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
45880	Computer Software	102,577.42	79,632.40	143,992.00	70,000.00	(73,992.00)	-51%
99755	Risk Management	0.00	22,539.00	24,071.00	13,240.00	(10,831.00)	-45%
99760	Insurance/Liability	29,950.00	36,714.00	45,074.00	24,800.00	(20,274.00)	-45%
99765	Insurance/Workmans Compensation	6,820.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	76,556.00	160,543.00	314,059.00	17,578.00	(296,481.00)	-94%
99780	Facility Services	45,796.00	51,618.00	54,734.00	0.00	(54,734.00)	-100%
99781	Steering Committee Hardware Charge	22,050.00	27,000.00	22,875.00	374.00	(22,501.00)	-98%
99782	Steering Committee User Charge	3,150.00	2,730.00	14,640.00	453.00	(14,187.00)	-97%
Account Classification Total: MS - Material and Services		**$409,151.53**	**$668,003.38**	**$835,242.00**	**$141,445.00**	**($693,797.00)**	**-83%**
CO - Capital Outlay							
88070	Office Equipment	5,073.54	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$5,073.54**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	13,861.31	14,105.30	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	438.69	194.70	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$14,300.00**	**$14,300.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99014	Trans - Juvenile	0.00	0.00	69,861.00	0.00	(69,861.00)	-100%
99241	Trans - Klamath Corr	0.00	0.00	277,861.00	0.00	(277,861.00)	-100%
99460	Trans - Equipment Reserve	8,691.00	8,691.00	0.00	0.00	0.00	N/A
99521	Trans - MH Phoenix Place	125,525.00	528,883.00	457,106.00	0.00	(457,106.00)	-100%
99522	Trans - MH MRDD Case Management	0.00	0.00	24,200.00	0.00	(24,200.00)	-100%
99783	Trans - Phones	1,309.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	20,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$155,525.00**	**$537,574.00**	**$829,028.00**	**$0.00**	**($829,028.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	878,907.00	498,355.00	(380,552.00)	-43%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$878,907.00**	**$498,355.00**	**($380,552.00)**	**-43%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	400,000.00	400,000.00	N/A
99981	Unappropriated Fund Balance	2,250,131.39	2,187,635.47	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$2,250,131.39**	**$2,187,635.47**	**$0.00**	**$400,000.00**	**$400,000.00**	
Sub Department Total: 101 - Administration		**$3,617,393.46**	**$4,182,602.58**	**$2,620,543.00**	**$1,039,800.00**	**($1,580,743.00)**	**-60%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,469,374.82**	**$3,698,140.26**	**$2,620,543.00**	**$1,039,800.00**	**($1,580,743.00)**	**-60%**
Fund Expenditure	**Total: 730 - Mental Health**	**$3,617,393.46**	**$4,182,602.58**	**$2,620,543.00**	**$1,039,800.00**	**($1,580,743.00)**	**-60%**
Fund Net	**Total: 730 - Mental Health**	**($2,148,018.64)**	**($484,462.32)**	**$0.00**	**$0.00**	**$0.00**	**-60%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	1,694,716.13	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$1,694,716.13**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 452 - Insurance		**$1,694,716.13**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
PS - Personnel Services							
62435	OHP Operations Coordinator	23,970.20	0.00	0.00	0.00	0.00	N/A
62559	QI Coordinator	23,845.91	0.00	0.00	0.00	0.00	N/A
63900	Overtime	19.44	0.00	0.00	0.00	0.00	N/A
63930	FICA	3,430.64	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	28.66	0.00	0.00	0.00	0.00	N/A
63941	Workmans Compensation	296.40	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	2,583.05	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	17.63	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	17.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	3,362.03	0.00	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	1,047.70	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$58,618.66**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	415.70	0.00	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	199.00	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	21.95	0.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	4,546.87	0.00	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	1,908.33	0.00	0.00	0.00	0.00	N/A
44640	Telephone	1,009.82	0.00	0.00	0.00	0.00	N/A
44680	Known Hardware Maintenance	15,634.02	0.00	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	423.70	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
45636	Child Outpatient - OHP	690,027.00	0.00	0.00	0.00	0.00	N/A
45637	Adult Outpatient - OHP	130,490.75	0.00	0.00	0.00	0.00	N/A
46630	MH 37 Sorpu Transport	306.00	0.00	0.00	0.00	0.00	N/A
46760	Respite Foster Homes	900.00	0.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	210.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$846,093.14**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 452 - Insurance		**$904,711.80**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,694,716.13**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 730 - Mental Health**	**$904,711.80**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 730 - Mental Health**	**$790,004.33**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
IG - Intergovernmental							
33076	MH 24 Acute Care	84,628.56	0.00	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	183,286.56	0.00	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	801,509.96	0.00	0.00	0.00	0.00	N/A
33081	MH 30 PSRB	4,693.62	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	(15,480.54)	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$1,058,638.16**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
34370	Self Pay	4,088.14	0.00	0.00	0.00	0.00	N/A
34440	Commercial	4,257.94	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$8,346.08**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 455 - Crisis	**$1,066,984.24**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
PS - Personnel Services							
61316	Acc Tm Lead Case Manager	46,699.20	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	26,532.97	0.00	0.00	0.00	0.00	N/A
62432	Case Manager	38,085.02	0.00	0.00	0.00	0.00	N/A
62527	Resp/Acc TM Coordinator	28,090.79	0.00	0.00	0.00	0.00	N/A
62550	MH Therapist	196,914.88	0.00	0.00	0.00	0.00	N/A
63659	Program Adm	5,292.39	0.00	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	4,230.00	0.00	0.00	0.00	0.00	N/A
63930	FICA	25,454.31	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	191.46	0.00	0.00	0.00	0.00	N/A
63941	Workmans Compensation	2,494.44	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	59,251.42	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	165.64	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	157.48	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63960	Retirement - General	32,744.95	0.00	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	8,724.17	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	240.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$475,269.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	135.70	0.00	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	2,492.67	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	7,691.29	0.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	3,471.48	0.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	1,124.42	0.00	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	1,340.68	0.00	0.00	0.00	0.00	N/A
44270	Bldg Maintenance & Repair	1,712.75	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	2,802.01	0.00	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	840.00	0.00	0.00	0.00	0.00	N/A
44530	Janitorial Services	960.53	0.00	0.00	0.00	0.00	N/A
44570	Fees for Service	1,275.47	0.00	0.00	0.00	0.00	N/A
44590	Committee Expenses	998.15	0.00	0.00	0.00	0.00	N/A
44600	Utilities - Gas	636.99	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	525.11	0.00	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	1,477.65	0.00	0.00	0.00	0.00	N/A
44630	Garbage Pickup	371.89	0.00	0.00	0.00	0.00	N/A
44640	Telephone	9,275.97	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	47,284.00	0.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	1,995.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$86,411.76**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 455 - Crisis		**$561,680.88**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,066,984.24**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 730 - Mental Health**	**$561,680.88**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 730 - Mental Health**	**$505,303.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	553,209.93	451,660.91	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	283,767.00	0.00	0.00	0.00	0.00	N/A
33405	Grants	22,114.00	0.00	0.00	0.00	0.00	N/A
33612	Grants - Transportation	13,967.00	9,287.50	0.00	0.00	0.00	N/A
33613	Medicare	3,350.45	12,960.04	1,640.00	0.00	(1,640.00)	-100%
33873	Records Request	23.45	1,294.75	45.00	0.00	(45.00)	-100%
33876	Collection Agency	15.00	2,006.07	1,040.00	0.00	(1,040.00)	-100%
37642	M.H. 37	0.00	556,975.64	42,717.00	0.00	(42,717.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$876,446.83**	**$1,034,184.91**	**$45,442.00**	**$0.00**	**($45,442.00)**	**-100%**
CS - Charges for Service							
33870	Medicaid	1,450.96	1,443.21	16,565.00	0.00	(16,565.00)	-100%
34171	Contracts	2,856.96	389.16	0.00	0.00	0.00	N/A
34370	Self Pay	4,724.86	6,585.08	299.00	0.00	(299.00)	-100%
34440	Commercial	4,846.05	11,598.07	2,490.00	0.00	(2,490.00)	-100%
	Account Classification Total: CS - Charges for Service	**$13,878.83**	**$20,015.52**	**$19,354.00**	**$0.00**	**($19,354.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	39.60	326.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$39.60**	**$326.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 457 - Outpatient Treatment	**$890,365.26**	**$1,054,526.43**	**$64,796.00**	**$0.00**	**($64,796.00)**	**-100%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
PS - Personnel Services							
61312	MH Case Manager Coordinator	20,618.28	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	31,498.08	33,756.83	0.00	0.00	0.00	N/A
61610	Office Assistant III	27,960.00	86,804.30	10,198.00	0.00	(10,198.00)	-100%
61732	Program Manager	17,113.52	14,536.68	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
62402	Transportation Specialist	12,254.45	0.00	0.00	0.00	0.00	N/A
62550	MH Therapist	134,209.72	212,773.43	24,685.00	0.00	(24,685.00)	-100%
62590	Specialist	19,326.32	0.00	0.00	0.00	0.00	N/A
62680	Comm Support Case Manager	181,262.53	167,150.65	8,397.00	0.00	(8,397.00)	-100%
63652	Program Case Manager	33,690.00	0.00	0.00	0.00	0.00	N/A
63659	Program Adm	0.00	50,858.50	4,969.00	0.00	(4,969.00)	-100%
63861	Crisis Mgmt/On Call	2,400.00	11,550.00	1,130.00	0.00	(1,130.00)	-100%
63900	Overtime	0.00	938.85	0.00	0.00	0.00	N/A
63930	FICA	35,032.43	42,771.57	3,763.00	0.00	(3,763.00)	-100%
63940	Workmans Compensation Tax	262.26	337.50	28.00	0.00	(28.00)	-100%
63941	Workmans Compensation	3,961.60	14,055.51	1,213.00	0.00	(1,213.00)	-100%
63950	Medical Insurance	67,660.67	104,890.52	2,970.00	0.00	(2,970.00)	-100%
63951	Life Insurance	230.11	251.19	6.00	0.00	(6.00)	-100%
63952	Short Term Disability	220.77	244.80	6.00	0.00	(6.00)	-100%
63960	Retirement - General	47,087.12	60,595.46	5,243.00	0.00	(5,243.00)	-100%
63980	Unemployment Compensation	10,613.46	13,315.63	1,138.00	0.00	(1,138.00)	-100%
63990	Cell Phone Allowance	0.00	575.00	75.00	0.00	(75.00)	-100%
Account Classification Total: PS - Personnel Services		**$645,401.32**	**$815,406.42**	**$63,821.00**	**$0.00**	**($63,821.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	163.70	1,734.91	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	3,040.77	4,868.51	29.00	0.00	(29.00)	-100%
44100	Supplies - Office	257.43	3,903.28	0.00	0.00	0.00	N/A
44110	Supplies - Other	1,555.74	5,148.67	0.00	0.00	0.00	N/A
44113	Office Equipment	1,735.53	1,882.08	0.00	0.00	0.00	N/A
44114	Office Furniture	1,077.84	12,174.76	0.00	0.00	0.00	N/A
44200	Dues / Fees	40.00	0.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	2,408.68	3,314.00	233.00	0.00	(233.00)	-100%
44260	Vehicle Maintenance & Repair	2,092.26	1,906.91	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	762.28	1,584.63	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	0.00	72.67	0.00	0.00	0.00	N/A
44381	Shredding Services	0.00	0.00	23.00	0.00	(23.00)	-100%
44530	Janitorial Services	0.00	1,685.83	0.00	0.00	0.00	N/A
44570	Fees for Service	504.65	668.75	0.00	0.00	0.00	N/A
44581	Drop In Center	447.29	0.00	0.00	0.00	0.00	N/A
44590	Committee Expenses	0.00	671.25	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44600	Utilities - Gas	0.00	12.75	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	0.00	95.22	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	7,706.22	0.00	0.00	0.00	N/A
44622	Utilities - Cable TV	0.00	228.00	555.00	0.00	(555.00)	-100%
44630	Garbage Pickup	0.00	363.55	0.00	0.00	0.00	N/A
44640	Telephone	9,072.98	13,793.60	0.00	0.00	0.00	N/A
44700	Postage	53.31	1.97	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	0.00	246.98	0.00	0.00	0.00	N/A
45600	Socialization Therapy	314.84	319.26	0.00	0.00	0.00	N/A
45610	Client Transportation	11,224.50	14,079.50	135.00	0.00	(135.00)	-100%
45680	Client Assistance	5.99	314.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	33.40	0.00	0.00	0.00	N/A
46760	Respite Foster Homes	900.00	700.00	0.00	0.00	0.00	N/A
99770	Internal Services	51,787.00	99,071.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	2,520.00	3,570.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$89,964.79**	**$180,151.70**	**$975.00**	**$0.00**	**($975.00)**	**-100%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	2,079.00	2,079.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	693.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$2,772.00**	**$2,079.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 457 - Outpatient Treatment		**$738,138.11**	**$997,637.12**	**$64,796.00**	**$0.00**	**($64,796.00)**	**-100%**
Fund Revenue	**Total: 730 - Mental Health**	**$890,365.26**	**$1,054,526.43**	**$64,796.00**	**$0.00**	**($64,796.00)**	**-100%**
Fund Expenditure	**Total: 730 - Mental Health**	**$738,138.11**	**$997,637.12**	**$64,796.00**	**$0.00**	**($64,796.00)**	**-100%**
Fund Net	**Total: 730 - Mental Health**	**$152,227.15**	**$56,889.31**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	947,878.48	564,136.17	0.00	0.00	0.00	N/A
33613	Medicare	35,150.46	20,783.97	3,527.00	0.00	(3,527.00)	-100%
33873	Records Request	2,889.59	1,391.54	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$985,918.53**	**$586,311.68**	**$3,527.00**	**$0.00**	**($3,527.00)**	**-100%**
CS - Charges for Service							
33870	Medicaid	3,868.99	3,357.19	16,792.00	0.00	(16,792.00)	-100%
34370	Self Pay	4,728.01	6,676.75	5,100.00	0.00	(5,100.00)	-100%
34440	Commercial	4,387.93	12,182.25	5,000.00	0.00	(5,000.00)	-100%
36540	Refunds	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
Account Classification Total: CS - Charges for Service		**$12,984.93**	**$22,216.19**	**$36,892.00**	**$0.00**	**($36,892.00)**	**-100%**
Sub Department Total: 458 - Medical Service		**$998,903.46**	**$608,527.87**	**$40,419.00**	**$0.00**	**($40,419.00)**	**-100%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
PS - Personnel Services							
61730	Mental Health Manager	18,880.79	0.00	0.00	0.00	0.00	N/A
61780	Physician	0.00	12,570.81	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	28,837.16	3,883.00	0.00	(3,883.00)	-100%
62350	Medical Transciptionist	22,377.19	16,026.34	0.00	0.00	0.00	N/A
62385	Certified Nursing Assistant	0.00	2,422.42	1,267.00	0.00	(1,267.00)	-100%
62390	Nurse Practitioner	18,824.54	27,870.40	8,333.00	0.00	(8,333.00)	-100%
62400	Psychiatrist	100,019.90	66,560.00	16,640.00	0.00	(16,640.00)	-100%
62432	Case Manager	44,721.95	21,686.50	0.00	0.00	0.00	N/A
62590	Specialist	18,738.72	3,332.16	0.00	0.00	0.00	N/A
62672	Mental Health RN	44,482.06	7,117.75	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	6,884.00	600.00	520.00	0.00	(520.00)	-100%
63900	Overtime	384.29	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	6,689.13	8,136.29	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
63930	FICA	15,167.44	14,891.59	2,350.00	0.00	(2,350.00)	-100%
63940	Workmans Compensation Tax	102.32	84.98	9.00	0.00	(9.00)	-100%
63941	Workmans Compensation	1,550.51	4,811.40	758.00	0.00	(758.00)	-100%
63950	Medical Insurance	19,782.20	14,391.10	75.00	0.00	(75.00)	-100%
63951	Life Insurance	94.80	59.46	0.00	0.00	0.00	N/A
63952	Short Term Disability	90.95	57.98	0.00	0.00	0.00	N/A
63960	Retirement - General	26,008.00	19,859.08	4,799.00	0.00	(4,799.00)	-100%
63980	Unemployment Compensation	6,460.94	4,499.46	708.00	0.00	(708.00)	-100%
63990	Cell Phone Allowance	225.00	480.00	120.00	0.00	(120.00)	-100%
Account Classification Total: PS - Personnel Services		**$351,484.73**	**$254,294.88**	**$39,462.00**	**$0.00**	**($39,462.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	13.20	0.00	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	2,231.77	538.93	0.00	0.00	0.00	N/A
44100	Supplies - Office	460.47	366.91	60.00	0.00	(60.00)	-100%
44110	Supplies - Other	491.37	2,277.31	0.00	0.00	0.00	N/A
44113	Office Equipment	0.00	782.97	0.00	0.00	0.00	N/A
44114	Office Furniture	846.72	740.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	81.00	30.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	142.85	0.00	0.00	0.00	0.00	N/A
44381	Shredding Services	0.00	0.00	60.00	0.00	(60.00)	-100%
44640	Telephone	2,288.45	3,656.06	787.00	0.00	(787.00)	-100%
44680	Known Hardware Maintenance	8,555.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	15.96	927.42	50.00	0.00	(50.00)	-100%
44710	Publications / Periodicals	0.00	195.34	0.00	0.00	0.00	N/A
44970	Professional Services	304,438.62	389,857.56	0.00	0.00	0.00	N/A
45680	Client Assistance	1,744.37	135.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	(413.17)	0.00	0.00	0.00	N/A
99770	Internal Services	18,013.00	18,013.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	1,050.00	1,260.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$340,372.78**	**$418,367.33**	**$957.00**	**$0.00**	**($957.00)**	**-100%**
IF - Interfund Transfers							
99783	Trans - Phones	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.00**

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: 458 - Medical Service		$691,857.51	$672,662.21	$40,419.00	$0.00	($40,419.00)	-100%
Fund Revenue	Total: 730 - Mental Health	$998,903.46	$608,527.87	$40,419.00	$0.00	($40,419.00)	-100%
Fund Expenditure	Total: 730 - Mental Health	$691,857.51	$672,662.21	$40,419.00	$0.00	($40,419.00)	-100%
Fund Net	Total: 730 - Mental Health	$307,045.95	($64,134.34)	$0.00	$0.00	$0.00	-100%

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
IG - Intergovernmental							
33081	MH 30 PSRB	19,943.62	0.00	0.00	0.00	0.00	N/A
33085	DD 150 Family Support	19,582.74	16,739.70	20,000.00	23,170.00	3,170.00	16%
33370	DD 57 Special Project	0.00	2,640.00	3,000.00	0.00	(3,000.00)	-100%
33371	DD 55	74,926.51	74,926.50	75,000.00	74,928.00	(72.00)	0%
33372	DD 151	2,100.00	2,921.31	10,000.00	4,320.00	(5,680.00)	-57%
33606	LA02 Eligibility	187,075.00	187,075.00	199,415.00	232,224.00	32,809.00	16%
33607	DD 49 Family Support	0.00	0.00	62,075.00	309,804.00	247,729.00	399%
33608	DD 49 In Home Support	168,210.09	209,507.71	205,000.00	0.00	(205,000.00)	-100%
33615	DD 48 Case Management	738,549.84	784,227.92	770,587.00	761,412.00	(9,175.00)	-1%
37642	M.H. 37	0.00	26,467.80	21,168.00	0.00	(21,168.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$1,210,387.80**	**$1,304,505.94**	**$1,366,245.00**	**$1,405,858.00**	**$39,613.00**	**3%**
MI - Miscellaneous							
36100	Miscellaneous	2.00	41.00	50.00	0.00	(50.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$2.00**	**$41.00**	**$50.00**	**$0.00**	**($50.00)**	**-100%**
TI - Interfund Transfers							
39201	Trans - MH Admin	0.00	0.00	24,200.00	0.00	(24,200.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$0.00**	**$24,200.00**	**$0.00**	**($24,200.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	272,351.15	519,364.76	787,866.00	800,000.00	12,134.00	2%
	Account Classification Total: FB - Fund Balances	**$272,351.15**	**$519,364.76**	**$787,866.00**	**$800,000.00**	**$12,134.00**	**2%**
	Sub Department Total: 466 - MRDD Case Management	**$1,482,740.95**	**$1,823,911.70**	**$2,178,361.00**	**$2,205,858.00**	**$27,497.00**	**1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
PS - Personnel Services							
60170	Administrative Assistant	35,454.24	35,318.40	35,454.00	0.00	(35,454.00)	-100%
60210	Chief Office Deputy	0.00	0.00	9,000.00	46,267.00	37,267.00	414%
60800	Accounting Tech	0.00	0.00	4,900.00	0.00	(4,900.00)	-100%
61495	Office Technician	0.00	0.00	0.00	29,367.00	29,367.00	N/A
61600	Office Assistant II	22,080.58	21,771.53	23,928.00	0.00	(23,928.00)	-100%
62432	Case Manager	324,082.34	336,207.43	344,300.00	352,846.00	8,546.00	2%
62526	DD Case Manager Supervisor	54,982.08	54,998.32	56,060.00	56,621.00	561.00	1%
62540	DD Program Director	66,842.64	66,858.88	73,263.00	70,338.00	(2,925.00)	-4%
63920	Temporary Help	0.00	0.00	2,500.00	0.00	(2,500.00)	-100%
63930	FICA	36,368.58	37,664.52	41,924.00	42,638.00	714.00	2%
63940	Workmans Compensation Tax	286.14	301.48	405.00	405.00	0.00	0%
63941	Workmans Compensation	3,957.44	12,204.81	12,604.00	11,147.00	(1,457.00)	-12%
63950	Medical Insurance	63,249.05	74,908.54	109,275.00	126,000.00	16,725.00	15%
63951	Life Insurance	246.55	249.42	251.00	316.00	65.00	26%
63952	Short Term Disability	236.30	243.10	245.00	245.00	0.00	0%
63960	Retirement - General	49,005.43	56,631.20	87,684.00	94,751.00	7,067.00	8%
63980	Unemployment Compensation	11,800.23	11,844.26	12,604.00	9,754.00	(2,850.00)	-23%
63990	Cell Phone Allowance	0.00	0.00	1,120.00	1,920.00	800.00	71%
Account Classification Total: PS - Personnel Services		**$668,591.60**	**$709,201.89**	**$815,517.00**	**$842,615.00**	**$27,098.00**	**3%**
MS - Material and Services							
44010	Mgmt Travel & Training	2,792.50	2,071.28	3,500.00	5,000.00	1,500.00	43%
44040	Staff Travel & Training	2,827.70	6,878.05	5,000.00	5,000.00	0.00	0%
44095	Moving Expenses	0.00	0.00	0.00	10,000.00	10,000.00	N/A
44100	Supplies - Office	7,783.56	2,718.00	4,900.00	3,000.00	(1,900.00)	-39%
44110	Supplies - Other	1,947.76	894.26	1,000.00	1,500.00	500.00	50%
44113	Office Equipment	0.00	0.00	3,000.00	3,000.00	0.00	0%
44114	Office Furniture	0.00	0.00	0.00	10,000.00	10,000.00	N/A
44160	Dues / Fees - AOC	0.00	0.00	2,314.00	2,400.00	86.00	4%
44250	Vehicle Fuel	4,778.54	4,527.74	4,500.00	4,750.00	250.00	6%
44260	Vehicle Maintenance & Repair	2,427.74	3,841.43	4,000.00	5,000.00	1,000.00	25%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44264	Security/Alarms	1,787.50	1,762.50	2,000.00	0.00	(2,000.00)	-100%
44270	Bldg Maintenance & Repair	0.00	555.00	0.00	0.00	0.00	N/A
44271	Bldg Maint & Repair - Richmond	4,332.50	2,050.00	4,000.00	2,000.00	(2,000.00)	-50%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	700.00	700.00	N/A
44300	Equip Maintenance & Repair	1,061.22	1,052.83	2,088.00	1,500.00	(588.00)	-28%
44320	Grounds Maintenance & Repair	950.00	271.25	2,000.00	3,000.00	1,000.00	50%
44530	Janitorial Services	2,729.65	6,089.03	6,250.00	5,750.00	(500.00)	-8%
44570	Fees for Service	1,059.63	1,277.00	500.00	500.00	0.00	0%
44590	Committee Expenses	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44600	Utilities - Gas	2,436.16	2,692.25	2,500.00	2,750.00	250.00	10%
44610	Utilities - Water / Sewer	528.56	630.54	650.00	800.00	150.00	23%
44620	Utilities - Electricity	8,040.32	10,187.12	10,000.00	7,500.00	(2,500.00)	-25%
44630	Garbage Pickup	827.94	901.93	960.00	500.00	(460.00)	-48%
44640	Telephone	10,993.33	8,074.77	10,500.00	8,500.00	(2,000.00)	-19%
44700	Postage	848.51	776.75	840.00	1,000.00	160.00	19%
44710	Publications / Periodicals	0.00	112.25	150.00	500.00	350.00	233%
45686	FS - Client Assistance	191,211.47	213,803.96	259,075.00	332,973.00	73,898.00	29%
45688	Client Assistance - LT Div	330.00	1,932.50	10,000.00	4,320.00	(5,680.00)	-57%
45880	Computer Software	0.00	7,050.00	7,175.00	7,500.00	325.00	5%
46341	DD 57 Special Projects	0.00	2,140.00	3,000.00	0.00	(3,000.00)	-100%
99755	Risk Management	0.00	0.00	0.00	2,638.00	2,638.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	4,932.00	4,932.00	N/A
99770	Internal Services	31,523.00	31,523.00	34,895.00	41,261.00	6,366.00	18%
99780	Facility Services	0.00	0.00	0.00	16,092.00	16,092.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	4,875.00	4,862.00	(13.00)	0%
99782	Steering Committee User Charge	2,520.00	2,730.00	3,660.00	5,436.00	1,776.00	49%
Account Classification Total: MS - Material and Services		**$283,737.59**	**$316,543.44**	**$393,332.00**	**$505,664.00**	**$112,332.00**	**29%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	200.00	300.00	300.00	0.00	(300.00)	-100%
99783	Trans - Phones	847.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$11,047.00**	**$10,300.00**	**$10,300.00**	**$10,000.00**	**($300.00)**	**-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
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	322,017.00	847,579.00	525,562.00	163%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$322,017.00**	**$847,579.00**	**$525,562.00**	**163%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	637,195.00	0.00	(637,195.00)	-100%
99981	Unappropriated Fund Balance	519,364.76	787,866.37	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$519,364.76**	**$787,866.37**	**$637,195.00**	**$0.00**	**($637,195.00)**	**-100%**
Sub Department Total: 466 - MRDD Case Management		**$1,482,740.95**	**$1,823,911.70**	**$2,178,361.00**	**$2,205,858.00**	**$27,497.00**	**1%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,482,740.95**	**$1,823,911.70**	**$2,178,361.00**	**$2,205,858.00**	**$27,497.00**	**1%**
Fund Expenditure	**Total: 730 - Mental Health**	**$1,482,740.95**	**$1,823,911.70**	**$2,178,361.00**	**$2,205,858.00**	**$27,497.00**	**1%**
Fund Net	**Total: 730 - Mental Health**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Emplyment							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	214,730.05	62,563.33	18.00	0.00	(18.00)	-100%
33605	Title 19	729.41	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	45,000.00	203,379.50	287.00	0.00	(287.00)	-100%
Account Classification Total: IG - Intergovernmental		**$260,459.46**	**$265,942.83**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
CS - Charges for Service							
34035	Fees - For Services	0.00	1,200.00	0.00	0.00	0.00	N/A
34282	Revenues - Vending Machine	250.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$250.00**	**$1,200.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 469 - MH Supported Emplyment		**$260,709.46**	**$267,142.83**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Emplyment							
PS - Personnel Services							
62432	Case Manager	76,021.40	133,607.08	0.00	0.00	0.00	N/A
62590	Specialist	9,900.00	0.00	0.00	0.00	0.00	N/A
63930	FICA	6,046.10	9,829.09	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	51.07	77.04	0.00	0.00	0.00	N/A
63941	Workmans Compensation	644.46	3,165.47	0.00	0.00	0.00	N/A
63950	Medical Insurance	14,259.08	16,870.80	0.00	0.00	0.00	N/A
63951	Life Insurance	42.60	57.56	0.00	0.00	0.00	N/A
63952	Short Term Disability	40.80	56.10	0.00	0.00	0.00	N/A
63960	Retirement - General	8,592.55	14,061.54	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	1,974.07	3,071.79	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$117,572.13**	**$180,796.47**	**$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
MS - Material and Services							
44040	Staff Travel & Training	3,115.20	2,234.01	0.00	0.00	0.00	N/A
44100	Supplies - Office	578.99	2,477.27	0.00	0.00	0.00	N/A
44110	Supplies - Other	1,867.04	1,068.34	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	2,809.72	0.00	0.00	0.00	N/A
44131	Vending Machine Expense	210.85	0.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	2,309.44	2,009.67	118.00	0.00	(118.00)	-100%
44260	Vehicle Maintenance & Repair	1,949.72	2,284.85	0.00	0.00	0.00	N/A
44640	Telephone	1,870.43	3,815.11	187.00	0.00	(187.00)	-100%
45600	Socialization Therapy	600.00	459.09	0.00	0.00	0.00	N/A
45610	Client Transportation	0.00	3,990.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	420.00	420.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$12,921.67**	**$21,877.20**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
IF - Interfund Transfers							
99783	Trans - Phones	154.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$154.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 469 - MH Supported Emplyment		**$130,647.80**	**$202,673.67**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
Fund Revenue	**Total: 730 - Mental Health**	**$260,709.46**	**$267,142.83**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
Fund Expenditure	**Total: 730 - Mental Health**	**$130,647.80**	**$202,673.67**	**$305.00**	**$0.00**	**($305.00)**	**-100%**
Fund Net	**Total: 730 - Mental Health**	**$130,061.66**	**$64,469.16**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
IG - Intergovernmental							
33081	MH 30 PSRB	5,957.26	0.00	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	35,492.04	35,492.04	2,992.00	0.00	(2,992.00)	-100%
33084	MH 28 Residential Treatment	517,477.64	600,816.13	0.00	0.00	0.00	N/A
33601	JBH Acute Care Contract	481,800.00	481,800.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	5,293.56	729.00	0.00	(729.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$1,040,726.94**	**$1,123,401.73**	**$3,721.00**	**$0.00**	**($3,721.00)**	**-100%**
CS - Charges for Service							
33095	Secure Transport	4,204.50	730.00	1,211.00	0.00	(1,211.00)	-100%
33614	Respite Care	3,901.71	12,230.92	0.00	0.00	0.00	N/A
33870	Medicaid	729.40	0.00	0.00	0.00	0.00	N/A
34370	Self Pay	64,310.13	73,011.05	6,500.00	0.00	(6,500.00)	-100%
36070	Rent	0.00	0.00	34,800.00	0.00	(34,800.00)	-100%
	Account Classification Total: CS - Charges for Service	**$73,145.74**	**$85,971.97**	**$42,511.00**	**$0.00**	**($42,511.00)**	**-100%**
TI - Interfund Transfers							
39201	Trans - MH Admin	125,525.00	528,883.00	457,106.00	0.00	(457,106.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$125,525.00**	**$528,883.00**	**$457,106.00**	**$0.00**	**($457,106.00)**	**-100%**
	Sub Department Total: 470 - Phoenix Place	**$1,239,397.68**	**$1,738,256.70**	**$503,338.00**	**$0.00**	**($503,338.00)**	**-100%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
PS - Personnel Services							
61610	Office Assistant III	24,316.64	24,632.80	2,651.00	0.00	(2,651.00)	-100%
61733	Clinical Care Coord	50,734.95	53,039.02	7,422.00	0.00	(7,422.00)	-100%
62390	Nurse Practitioner	1,459.50	0.00	0.00	0.00	0.00	N/A
62550	MH Therapist	0.00	45,069.00	6,150.00	0.00	(6,150.00)	-100%
62590	Specialist	6,617.52	36,901.80	0.00	0.00	0.00	N/A
63649	Lead Residential Specialist	37,723.14	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63650	Residential Case Manager	0.00	67,463.10	3,218.00	0.00	(3,218.00)	-100%
63654	Residential Specialist	445,608.53	447,239.17	43,907.00	0.00	(43,907.00)	-100%
63656	Residential RN	60,996.24	60,911.73	915.00	0.00	(915.00)	-100%
63659	Program Adm	19,021.03	68,432.72	6,860.00	0.00	(6,860.00)	-100%
63660	Residential Program Mgr	25,356.54	0.00	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	1,340.00	17,370.00	1,170.00	0.00	(1,170.00)	-100%
63900	Overtime	4,642.40	5,097.27	156.00	0.00	(156.00)	-100%
63910	Secure Transport	41,484.50	29,087.24	3,114.00	0.00	(3,114.00)	-100%
63920	Temporary Help	3,662.12	0.00	0.00	0.00	0.00	N/A
63930	FICA	53,385.99	63,287.89	5,765.00	0.00	(5,765.00)	-100%
63940	Workmans Compensation Tax	536.77	606.05	44.00	0.00	(44.00)	-100%
63941	Workmans Compensation	5,969.19	21,025.96	1,875.00	0.00	(1,875.00)	-100%
63950	Medical Insurance	90,273.70	127,013.66	201.00	0.00	(201.00)	-100%
63951	Life Insurance	296.28	369.60	0.00	0.00	0.00	N/A
63952	Short Term Disability	284.25	360.22	0.00	0.00	0.00	N/A
63960	Retirement - General	49,961.59	73,045.12	6,382.00	0.00	(6,382.00)	-100%
63980	Unemployment Compensation	17,004.82	19,672.25	1,739.00	0.00	(1,739.00)	-100%
63990	Cell Phone Allowance	760.00	800.00	40.00	0.00	(40.00)	-100%
Account Classification Total: PS - Personnel Services		**$941,435.70**	**$1,161,424.60**	**$91,609.00**	**$0.00**	**($91,609.00)**	**-100%**
MS - Material and Services							
44010	Mgmt Travel & Training	115.00	399.66	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	2,242.41	3,615.58	0.00	0.00	0.00	N/A
44100	Supplies - Office	1,565.15	2,598.61	0.00	0.00	0.00	N/A
44110	Supplies - Other	16,284.80	9,374.38	628.00	0.00	(628.00)	-100%
44113	Office Equipment	867.78	0.00	0.00	0.00	0.00	N/A
44132	Secure Transport	5,253.77	725.82	1,645.00	0.00	(1,645.00)	-100%
44143	Supplies - Respite	154.64	334.16	99.00	0.00	(99.00)	-100%
44250	Vehicle Fuel	6,187.79	5,630.25	789.00	0.00	(789.00)	-100%
44260	Vehicle Maintenance & Repair	2,964.07	3,577.17	0.00	0.00	0.00	N/A
44264	Security/Alarms	600.00	120.00	42.00	0.00	(42.00)	-100%
44270	Bldg Maintenance & Repair	3,321.29	21,943.47	245.00	0.00	(245.00)	-100%
44300	Equip Maintenance & Repair	3,134.66	1,361.71	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	485.00	2,983.53	456.00	0.00	(456.00)	-100%
44381	Shredding Services	0.00	0.00	155.00	0.00	(155.00)	-100%
44530	Janitorial Services	6,259.50	13,248.28	2,255.00	0.00	(2,255.00)	-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
44570	Fees for Service	2,917.94	3,000.00	137.00	0.00	(137.00)	-100%
44590	Committee Expenses	0.00	388.75	0.00	0.00	0.00	N/A
44600	Utilities - Gas	4,263.16	3,832.49	226.00	0.00	(226.00)	-100%
44610	Utilities - Water / Sewer	3,973.48	3,674.78	592.00	0.00	(592.00)	-100%
44620	Utilities - Electricity	9,889.17	5,795.25	30,002.00	0.00	(30,002.00)	-100%
44622	Utilities - Cable TV	673.90	1,056.17	246.00	0.00	(246.00)	-100%
44630	Garbage Pickup	2,497.99	1,806.84	111.00	0.00	(111.00)	-100%
44640	Telephone	9,415.01	6,020.07	0.00	0.00	0.00	N/A
44700	Postage	70.29	0.00	14.00	0.00	(14.00)	-100%
44710	Publications / Periodicals	144.00	394.52	0.00	0.00	0.00	N/A
45020	Contract Services	3,537.48	4,999.92	833.00	0.00	(833.00)	-100%
45600	Socialization Therapy	924.54	2,714.77	0.00	0.00	0.00	N/A
45680	Client Assistance	798.98	1,849.53	0.00	0.00	0.00	N/A
45800	Refunds	0.00	5,016.39	285.00	0.00	(285.00)	-100%
46600	Food	37,521.29	33,845.62	3,969.00	0.00	(3,969.00)	-100%
99782	Steering Committee User Charge	3,570.00	3,780.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$129,633.09**	**$144,087.72**	**$42,729.00**	**$0.00**	**($42,729.00)**	**-100%**
DS - Debt Service							
99950	Interfund Loan Principal	92,764.14	94,397.01	365,000.00	0.00	(365,000.00)	-100%
99960	Interfund Loan Interest	2,935.86	1,302.99	4,000.00	0.00	(4,000.00)	-100%
Account Classification Total: DS - Debt Service		**$95,700.00**	**$95,700.00**	**$369,000.00**	**$0.00**	**($369,000.00)**	**-100%**
Sub Department Total: 470 - Phoenix Place		**$1,166,768.79**	**$1,401,212.32**	**$503,338.00**	**$0.00**	**($503,338.00)**	**-100%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,239,397.68**	**$1,738,256.70**	**$503,338.00**	**$0.00**	**($503,338.00)**	**-100%**
Fund Expenditure	**Total: 730 - Mental Health**	**$1,166,768.79**	**$1,401,212.32**	**$503,338.00**	**$0.00**	**($503,338.00)**	**-100%**
Fund Net	**Total: 730 - Mental Health**	**$72,628.89**	**$337,044.38**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	868,747.98	0.00	0.00	0.00	N/A
33086	AD 66A ITRS	90,745.85	0.00	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	72,840.61	0.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	19,121.51	3,258.03	1,866.00	0.00	(1,866.00)	-100%
33590	HB 2145 County Share	57,656.47	55,155.73	16,035.00	0.00	(16,035.00)	-100%
34605	Projects - County Drug	206,288.00	134,116.00	39,970.00	0.00	(39,970.00)	-100%
34606	Federal Drug Court Grant	91,458.00	127,537.00	74,238.00	0.00	(74,238.00)	-100%
34610	AD 61 ALC resident	688,446.00	275,480.04	0.00	0.00	0.00	N/A
34651	Services - AD Resident Capacity	161,040.00	161,100.00	0.00	0.00	0.00	N/A
34730	AD 70 Prev/Ely Detect	93,500.00	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	654,013.36	90,072.00	0.00	(90,072.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$1,481,096.44**	**$2,279,408.14**	**$222,181.00**	**$0.00**	**($222,181.00)**	**-100%**
CS - Charges for Service							
34650	AD 66 Drug Outpatient	346,760.00	2,722.38	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$346,760.00**	**$2,722.38**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 472 - MH Subcontractors	**$1,827,856.44**	**$2,282,130.52**	**$222,181.00**	**$0.00**	**($222,181.00)**	**-100%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
PS - Personnel Services							
61495	Office Technician	10,282.37	10,689.95	16,088.00	0.00	(16,088.00)	-100%
63900	Overtime	0.00	15.41	0.00	0.00	0.00	N/A
63930	FICA	706.40	739.69	1,231.00	0.00	(1,231.00)	-100%
63940	Workmans Compensation Tax	8.78	8.46	17.00	0.00	(17.00)	-100%
63941	Workmans Compensation	61.62	249.31	370.00	0.00	(370.00)	-100%
63950	Medical Insurance	0.00	0.00	4,650.00	0.00	(4,650.00)	-100%
63951	Life Insurance	10.59	9.57	21.00	0.00	(21.00)	-100%
63952	Short Term Disability	10.20	9.35	20.00	0.00	(20.00)	-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
63960	Retirement - General	1,028.13	1,125.59	2,574.00	0.00	(2,574.00)	-100%
63980	Unemployment Compensation	236.25	246.15	370.00	0.00	(370.00)	-100%
Account Classification Total: PS - Personnel Services		**$12,344.34**	**$13,093.48**	**$25,341.00**	**$0.00**	**($25,341.00)**	**-100%**
MS - Material and Services							
44110	Supplies - Other	0.00	1,116.00	0.00	0.00	0.00	N/A
44121	MH37	0.00	568,476.41	44,404.00	0.00	(44,404.00)	-100%
44571	MH 2145 LFS - Service Fee	36,000.00	36,000.00	3,000.00	0.00	(3,000.00)	-100%
44573	Special Project Drug CRT Grant	135,597.59	136,192.48	34,382.00	0.00	(34,382.00)	-100%
44574	Federal Drug Court Grant	88,045.21	157,704.42	102,758.00	0.00	(102,758.00)	-100%
44590	Committee Expenses	35.52	14.36	0.00	0.00	0.00	N/A
44745	Non Resident Adult MH	2,000.00	5,456.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	0.00	10,565.00	0.00	(10,565.00)	-100%
45636	Child Outpatient - OHP	0.00	692,861.00	0.00	0.00	0.00	N/A
45637	Adult Outpatient - OHP	0.00	128,099.91	0.00	0.00	0.00	N/A
45675	AD 66/Juvenile	77,044.00	0.00	0.00	0.00	0.00	N/A
46273	AD Residential Capacity S	161,040.00	161,100.00	0.00	0.00	0.00	N/A
46278	AD 66 Drug CT Funding	41,392.00	0.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	688,446.00	275,480.04	0.00	0.00	0.00	N/A
46282	LADPC SB 1065	0.00	5,310.00	0.00	0.00	0.00	N/A
46286	AD 66A ITRS	93,467.85	0.00	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	139,116.00	0.00	0.00	0.00	0.00	N/A
46323	AD66 Best Care/Drug Out Patient	52,280.04	0.00	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	7,427.46	0.00	930.00	0.00	(930.00)	-100%
46327	Child Crisis Expense	9,133.18	11,032.61	801.00	0.00	(801.00)	-100%
46852	AD 70 Prevention	93,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$1,624,524.85**	**$2,178,843.23**	**$196,840.00**	**$0.00**	**($196,840.00)**	**-100%**
Sub Department Total: 472 - MH Subcontractors		**$1,636,869.19**	**$2,191,936.71**	**$222,181.00**	**$0.00**	**($222,181.00)**	**-100%**
Fund Revenue	**Total: 730 - Mental Health**	**$1,827,856.44**	**$2,282,130.52**	**$222,181.00**	**$0.00**	**($222,181.00)**	**-100%**
Fund Expenditure	**Total: 730 - Mental Health**	**$1,636,869.19**	**$2,191,936.71**	**$222,181.00**	**$0.00**	**($222,181.00)**	**-100%**
Fund Net	**Total: 730 - Mental Health**	**$190,987.25**	**$90,193.81**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 730 - Mental Health							
Revenues							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
CS - Charges for Service							
32200	Rental Income	0.00	16,000.00	12,120.00	12,120.00	0.00	0%
36072	Rent - White Ave	7,800.00	8,450.00	12,120.00	12,120.00	0.00	0%
36073	Rent - Reclamation	5,400.00	5,850.00	12,120.00	12,120.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$13,200.00**	**$30,300.00**	**$36,360.00**	**$36,360.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	0.00	29.99	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$0.00**	**$29.99**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	720.96	8,599.00	0.00	(8,599.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$720.96**	**$8,599.00**	**$0.00**	**($8,599.00)**	**-100%**
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	24,572.41	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	33,118.00	33,118.00	0.00	0%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$33,118.00**	**$33,118.00**	**$0.00**	**0%**
	Sub Department Total: 473 - Reach Properties	**$13,200.00**	**$55,623.36**	**$78,077.00**	**$69,478.00**	**($8,599.00)**	**-11%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
MS - Material and Services							
44270	Bldg Maintenance & Repair	0.00	1,606.20	0.00	0.00	0.00	N/A
44272	Bldg Maint & Repair - White	204.95	1,267.25	8,000.00	1,000.00	(7,000.00)	-88%
44273	Bldg Maint & Repair - Vine	0.00	2,958.20	2,000.00	5,000.00	3,000.00	150%
44274	Bldg Maint & Repair - Reclam	35.00	845.65	4,000.00	1,000.00	(3,000.00)	-75%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44600	Utilities - Gas	0.00	1,508.60	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	0.00	170.82	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	195.51	0.00	0.00	0.00	N/A
44630	Garbage Pickup	0.00	32.31	0.00	0.00	0.00	N/A
44670	Equipment	0.00	720.96	1,000.00	5,000.00	4,000.00	400%
Account Classification Total: MS - Material and Services		**$239.95**	**$9,305.50**	**$15,000.00**	**$12,000.00**	**($3,000.00)**	**-20%**
DS - Debt Service							
99910	Note Payable Principal	7,662.36	8,378.68	9,000.00	9,192.00	192.00	2%
99920	Note Payable Interest	5,537.64	4,821.32	4,200.00	4,008.00	(192.00)	-5%
Account Classification Total: DS - Debt Service		**$13,200.00**	**$13,200.00**	**$13,200.00**	**$13,200.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	6,265.00	16,826.00	10,561.00	169%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$6,265.00**	**$16,826.00**	**$10,561.00**	**169%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	43,612.00	27,452.00	(16,160.00)	-37%
99981	Unappropriated Fund Balance	0.00	33,117.86	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$33,117.86**	**$43,612.00**	**$27,452.00**	**($16,160.00)**	**-37%**
Sub Department Total: 473 - Reach Properties		**$13,439.95**	**$55,623.36**	**$78,077.00**	**$69,478.00**	**($8,599.00)**	**-11%**
Fund Revenue	**Total: 730 - Mental Health**	**$13,200.00**	**$55,623.36**	**$78,077.00**	**$69,478.00**	**($8,599.00)**	**-11%**
Fund Expenditure	**Total: 730 - Mental Health**	**$13,439.95**	**$55,623.36**	**$78,077.00**	**$69,478.00**	**($8,599.00)**	**-11%**
Fund Net	**Total: 730 - Mental Health**	**($239.95)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-11%**

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: 9338 - Mental Health - Rent Reserve-DD							
Revenues							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
CS - Charges for Service							
32200	Rental Income	11,040.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$11,040.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	101.48	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$101.48**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	13,643.43	24,572.41	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$13,643.43**	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 473 - Reach Properties	**$24,784.91**	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
MS - Material and Services							
44270	Bldg Maintenance & Repair	60.00	0.00	0.00	0.00	0.00	N/A
44274	Bldg Maint & Repair - Reclam	152.50	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MS - Material and Services	**$212.50**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99120	Trans - Mental Health	0.00	24,572.41	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	24,572.41	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 473 - Reach Properties	**$24,784.91**	**$24,572.41**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 9338 - Mental Health - Rent Reserve-DD	$24,784.91	$24,572.41	$0.00	$0.00	$0.00	0%
Fund Expenditure	Total: 9338 - Mental Health - Rent Reserve-DD	$24,784.91	$24,572.41	$0.00	$0.00	$0.00	0%
Fund Net	Total: 9338 - Mental Health - Rent Reserve-DD	$0.00	$0.00	$0.00	$0.00	$0.00	0%

Klamath County, Oregon
2014-2015 Budget Presentation

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

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

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

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Department Mission:

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

Self-Imposed Services:

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

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

Department Overview:

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

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

Successes and Challenges:

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

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

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

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

Budget Overview:

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

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

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

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

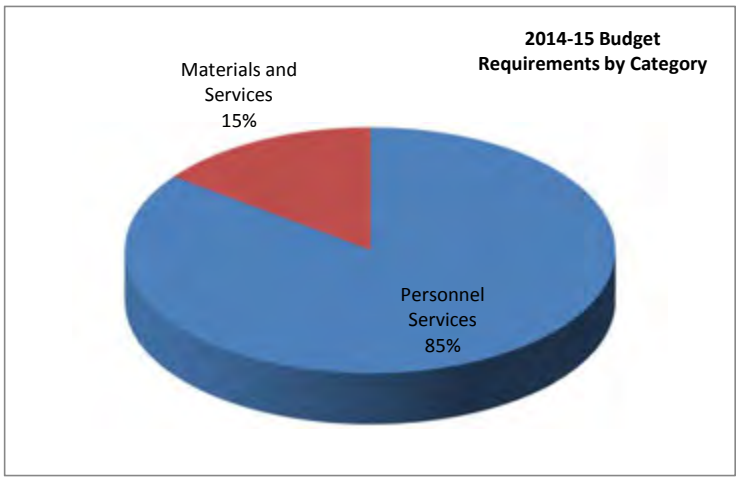
Significant Changes:

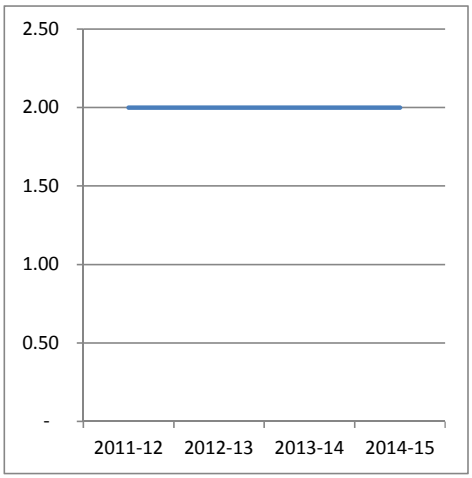
No significant changes have arisen from FY 2013-14 going into FY 2014-15.

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	117,945	127,628	139,166	147,489
Materials and Services	71,457	68,186	33,737	25,589
Subtotal Current Expenditures	**189,402**	**195,814**	**172,903**	**173,078**
Interfund Transfers	2,668	-	-	-
Subtotal Noncurrent Expenditures	**2,668**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**192,070**	**195,814**	**172,903**	**173,078**
Requirements by Fund				
Internal Services (150)	192,070	195,814	172,903	173,078
Total Requirements by Fund	**192,070**	**195,814**	**172,903**	**173,078**
Resources by Budgetary Category				
Intergovernmental	1,430	1,692	1,600	1,500
Charges for Services	60	1,858	25	300
Interfund Transfers	190,580	192,264	171,278	171,278
Total Resources by Budgetary Category	**192,070**	**195,814**	**172,903**	**173,078**
Full-Time Employee Equivalents	2.00	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
General Administration	173,078	147,489	2.00
Total Mandates	**173,078**	**147,489**	**2.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Board of County Commissioners	Administrative Manager	15015110160150	1.0000	Non-Union	UF26	6	$0.00	$61,467.21	$1,075.68	$3,810.97	$891.27	$1,229.34	$34.45	$10,500.00	$0.00	$20.88	$20.40	$10,449.43	$89,499.63
Board of County Commissioners	Secretary I	15015110161520	1.0000	Non-Union	UH15	7	$0.00	$36,926.49	$646.21	$2,289.44	$535.43	$738.53	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,277.50	$57,989.34
			2.0000				**$0.00**	**$98,393.70**	**$1,721.89**	**$6,100.41**	**$1,426.71**	**$1,967.87**	**$68.90**	**$21,000.00**	**$0.00**	**$41.76**	**$40.80**	**$16,726.93**	**$147,488.97**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
IG - Intergovernmental							
33330	Revenues - Liquor	1,430.00	1,692.00	1,600.00	1,500.00	(100.00)	-6%
Account Classification Total: IG - Intergovernmental		**$1,430.00**	**$1,692.00**	**$1,600.00**	**$1,500.00**	**($100.00)**	**-6%**
CS - Charges for Service							
34035	Fees - For Services	0.00	1,800.81	0.00	200.00	200.00	N/A
34281	Copies	59.50	57.00	25.00	100.00	75.00	300%
Account Classification Total: CS - Charges for Service		**$59.50**	**$1,857.81**	**$25.00**	**$300.00**	**$275.00**	**1100%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	190,580.27	192,263.76	171,278.00	171,278.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		**$190,580.27**	**$192,263.76**	**$171,278.00**	**$171,278.00**	**$0.00**	**0%**
Sub Department Total: 101 - Administration		**$192,069.77**	**$195,813.57**	**$172,903.00**	**$173,078.00**	**$175.00**	**0%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
PS - Personnel Services							
60150	Administrative Manager	53,349.86	55,734.52	58,210.00	61,467.00	3,257.00	6%
61520	Secretary I	31,958.75	33,700.67	35,680.00	36,926.00	1,246.00	3%
63930	FICA	6,335.28	6,576.84	7,183.00	7,527.00	344.00	5%
63940	Workmans Compensation Tax	49.72	52.85	69.00	69.00	0.00	0%
63941	Workmans Compensation	606.76	2,085.26	2,159.00	1,968.00	(191.00)	-9%
63949	Oregon Premium Tax	0.00	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	15,057.20	17,500.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	42.60	41.86	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,531.01	9,837.95	15,023.00	16,727.00	1,704.00	11%
63980	Unemployment Compensation	1,972.72	2,057.07	2,159.00	1,722.00	(437.00)	-20%
Account Classification Total: PS - Personnel Services		**$117,944.70**	**$127,627.82**	**$139,166.00**	**$147,489.00**	**$8,323.00**	**6%**

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							
44040	Staff Travel & Training	1,912.07	0.00	1,500.00	0.00	(1,500.00)	-100%
44080	Office Machine Repairs	1,507.87	0.00	305.00	0.00	(305.00)	-100%
44100	Supplies - Office	4,925.45	5,099.95	4,000.00	2,800.00	(1,200.00)	-30%
44110	Supplies - Other	711.35	23.47	500.00	500.00	0.00	0%
44200	Dues / Fees	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
44640	Telephone	530.05	420.01	600.00	500.00	(100.00)	-17%
44710	Publications / Periodicals	144.00	150.00	200.00	200.00	0.00	0%
44720	Legal Notice Publish	1,663.60	2,239.59	5,000.00	1,279.00	(3,721.00)	-74%
46930	Special Projects Expense	60.00	175.73	500.00	0.00	(500.00)	-100%
99755	Risk Management	0.00	522.00	568.00	590.00	22.00	4%
99760	Insurance/Liability	779.00	851.00	1,064.00	1,104.00	40.00	4%
99765	Insurance/Workmans Compensation	104.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	45,715.00	45,715.00	9,701.00	10,290.00	589.00	6%
99780	Facility Services	11,054.00	11,219.00	6,189.00	6,672.00	483.00	8%
99781	Steering Committee Hardware Charge	1,350.00	1,350.00	1,500.00	748.00	(752.00)	-50%
99782	Steering Committee User Charge	1,000.00	420.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		**$71,457.07**	**$68,185.75**	**$33,737.00**	**$25,589.00**	**($8,148.00)**	**-24%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	1,968.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	700.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$2,668.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 101 - Administration		**$192,069.77**	**$195,813.57**	**$172,903.00**	**$173,078.00**	**$175.00**	**0%**
Fund Revenue	**Total: 150 - Internal Services**	**$192,069.77**	**$195,813.57**	**$172,903.00**	**$173,078.00**	**$175.00**	**0%**
Fund Expenditure	**Total: 150 - Internal Services**	**$192,069.77**	**$195,813.57**	**$172,903.00**	**$173,078.00**	**$175.00**	**0%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

Department: Human Resources & Risk Management — FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

Self-Imposed Services:

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

Department Overview:

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

<u>Human Resources</u>

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

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

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

Risk Management

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

- Unemployment claims administration
    - Processing initial claims
    - Representation of County at appeal hearings

- Insurance management and claims processing for
    - General liability claims
    - Employment related claims
    - County vehicles
    - County properties

- Executive Risk Management Team
    - Reviewing Safety Committee recommendations
    - Evaluating potential risks and possible solutions
    - Recommending policy changes to the Commissioners and Department Heads

- Contracting assistance
    - Oversee the solicitation process
    - Insurance requirements
    - Compliance with public contracting laws

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

Successes and Challenges:

Challenges

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

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

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

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

Successes

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

Budget Overview:

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

Financial Presentation:

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

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

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

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

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

Significant Changes:

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

Key issues:

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

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

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

*As of 4th Quarter 2013

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

Workers' Compensation

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

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

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

General Liability

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

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

Liability Claims – Self-insured

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

* As of January 2014

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

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

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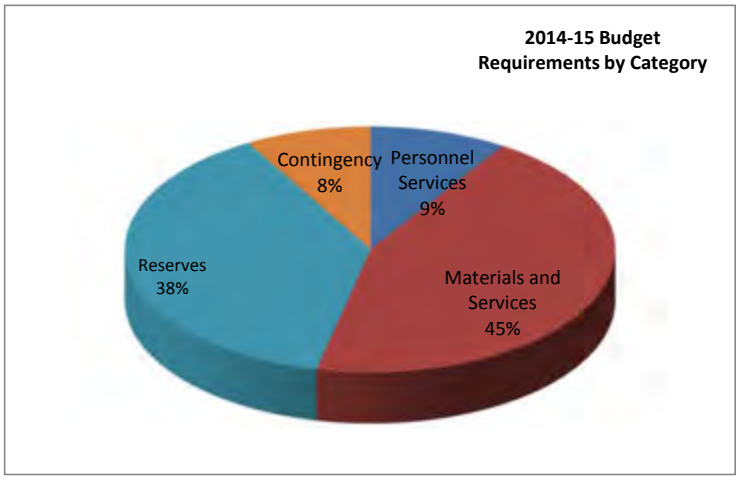
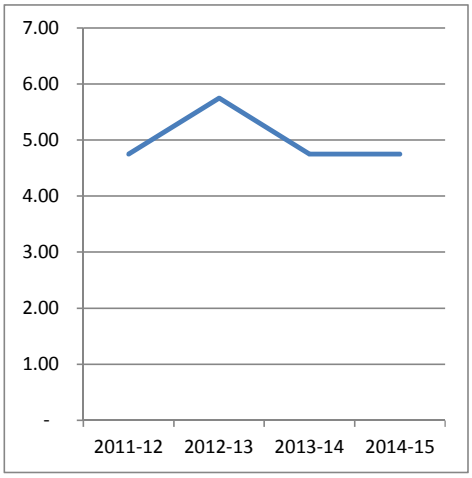
Klamath County, Oregon
2014-2015 Budget Financial Presentation
102 Human Resources

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	316,696	369,883	342,868	355,482
Materials and Services	1,742,832	1,612,832	2,057,615	1,748,977
Capital Outlay	28,935	-	-	-
Subtotal Current Expenditures	**2,088,463**	**1,982,715**	**2,400,483**	**2,104,459**
Interfund Transfers	3,211	2,000	1,000	1,000
Reserves	-	-	2,223,000	1,500,000
Contingency	-	-	327,207	327,213
Unappropriated Fund Balance	1,794,041	2,523,031	-	-
Subtotal Noncurrent Expenditures	**1,797,252**	**2,525,031**	**2,551,207**	**1,828,213**
Total Requirements by Budgetary Category	**3,885,715**	**4,507,747**	**4,951,690**	**3,932,672**
Requirements by Fund				
Internal Services (150)	419,043	408,602	429,056	429,056
Risk Management (640)	3,466,672	4,099,145	4,522,634	3,503,616
Total Requirements by Fund	**3,885,715**	**4,507,747**	**4,951,690**	**3,932,672**
Resources by Budgetary Category				
Charges for Services	2,006,574	2,286,901	1,996,634	1,667,780
Investment Earnings	7,786	4,646	9,000	8,000
Interfund Transfers	399,613	412,475	423,056	423,056
Miscellaneous	4,314	9,683	-	-
Beginning Fund Balance	1,467,428	1,794,041	2,523,000	1,833,836
Total Resources by Budgetary Category	**3,885,715**	**4,507,747**	**4,951,690**	**3,932,672**
Full-Time Employee Equivalents	4.75	5.75	4.75	4.75

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





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	$0.00	$13,310.67	$232.94	$825.26	$193.00	$266.21	$17.23	$5,250.00	$0.00	$10.44	$10.20	$2,262.81	$22,378.76
Human Resources/ Risk Management	Human Resource	15015110260165	1.0000	Non-union	DF13	7	$900.00	$81,070.16	$1,418.73	$5,026.35	$1,175.52	$1,621.40	$34.45	$10,500.00	$0.00	$86.04	$20.40	$13,781.93	$114,734.98
Human Resources/ Risk Management	Human Resources	15015110260166	1.0000	Non-Union	UF27	5	$0.00	$60,826.01	$1,064.46	$3,771.21	$881.98	$1,216.52	$34.45	$10,500.00	$0.00	$20.88	$20.40	$10,340.42	$88,676.33
Human Resources/ Risk Management	Human Resources	15015110260193	0.7500	Non-Union	UH15	4	$0.00	$24,754.68	$433.21	$1,534.79	$358.94	$495.09	$25.84	$7,875.00	$0.00	$20.88	$20.40	$4,208.29	$39,727.12
			3.2500				**$900.00**	**$179,961.52**	**$3,149.33**	**$11,157.61**	**$2,609.44**	**$3,599.23**	**$111.97**	**$34,125.00**	**$0.00**	**$138.24**	**$71.40**	**$30,593.46**	**$265,517.20**
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	$0.00	$13,310.67	$232.94	$825.26	$193.00	$266.21	$17.23	$5,250.00	$0.00	$10.44	$10.20	$2,262.81	$22,378.76
Human Resources/ Risk Management	Contracting & Risk	64077060191	1.0000	Non-Union	UH23	2	$480.00	$44,397.14	$776.95	$2,752.62	$643.76	$887.94	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,547.51	$67,581.66
			1.5000				**$480.00**	**$57,707.81**	**$1,009.89**	**$3,577.88**	**$836.76**	**$1,154.16**	**$51.68**	**$15,750.00**	**$0.00**	**$31.32**	**$30.60**	**$9,810.33**	**$89,960.43**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
CS - Charges for Service							
34250	Revenues - Copy	9,958.68	1,222.86	6,000.00	0.00	(6,000.00)	-100%
34281	Copies	0.00	7,752.33	0.00	6,000.00	6,000.00	N/A
36540	Refunds	9,156.95	420.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$19,115.63**	**$9,395.19**	**$6,000.00**	**$6,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	313.84	9,683.16	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$313.84**	**$9,683.16**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	399,613.10	389,523.21	423,056.00	423,056.00	0.00	0%
	Account Classification Total: TI - Interfund Transfers	**$399,613.10**	**$389,523.21**	**$423,056.00**	**$423,056.00**	**$0.00**	**0%**
	Sub Department Total: 102 - Human Resources	**$419,042.57**	**$408,601.56**	**$429,056.00**	**$429,056.00**	**$0.00**	**0%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
PS - Personnel Services							
60165	HR Risk Management Director	72,726.54	76,615.51	79,377.00	80,170.00	793.00	1%
60166	HR Manager	52,031.54	56,062.00	57,675.00	60,826.00	3,151.00	5%
60193	HR Specialist	22,233.73	22,399.78	24,506.00	24,755.00	249.00	1%
60198	Human Resources Assistant	14,845.83	11,979.52	13,268.00	13,311.00	43.00	0%
61557	Payroll Manager	49,068.02	48,880.00	0.00	0.00	0.00	N/A
63930	FICA	15,387.26	15,768.68	13,443.00	13,767.00	324.00	2%
63940	Workmans Compensation Tax	109.65	113.18	112.00	112.00	0.00	0%
63941	Workmans Compensation	1,501.16	5,055.35	4,042.00	3,599.00	(443.00)	-11%
63950	Medical Insurance	27,336.70	29,383.05	30,225.00	34,125.00	3,900.00	13%
63951	Life Insurance	165.33	157.56	139.00	139.00	0.00	0%
63952	Short Term Disability	95.20	90.10	72.00	72.00	0.00	0%
63960	Retirement - General	21,229.75	23,746.58	28,116.00	30,594.00	2,478.00	9%

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

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

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Revenues							
Department: 770 - Risk Management							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	353,000.00	352,724.00	353,000.00	276.00	0%
36040	Revenues - Unemployment	473,543.63	449,365.64	429,537.00	298,285.00	(131,252.00)	-31%
36050	Revenues - Liability Insurance	517,375.00	575,000.00	663,210.00	661,000.00	(2,210.00)	0%
36060	Revenues - Workers Compensation	717,302.97	542,939.19	439,180.00	349,495.00	(89,685.00)	-20%
36120	Settlements - Insurance	279,236.68	357,201.37	105,983.00	0.00	(105,983.00)	-100%
	Account Classification Total: CS - Charges for Service	**$1,987,458.28**	**$2,277,506.20**	**$1,990,634.00**	**$1,661,780.00**	**($328,854.00)**	**-17%**
IN - Interest							
39150	Investments - Interest On	7,785.80	4,646.35	9,000.00	8,000.00	(1,000.00)	-11%
	Account Classification Total: IN - Interest	**$7,785.80**	**$4,646.35**	**$9,000.00**	**$8,000.00**	**($1,000.00)**	**-11%**
MI - Miscellaneous							
36100	Miscellaneous	4,000.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$4,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	22,952.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$22,952.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,467,428.39	1,794,040.57	2,523,000.00	1,833,836.00	(689,164.00)	-27%
	Account Classification Total: FB - Fund Balances	**$1,467,428.39**	**$1,794,040.57**	**$2,523,000.00**	**$1,833,836.00**	**($689,164.00)**	**-27%**
	Department Total: 770 - Risk Management	**$3,466,672.47**	**$4,099,145.12**	**$4,522,634.00**	**$3,503,616.00**	**($1,019,018.00)**	**-23%**
Expenditures							
Department: 770 - Risk Management							
PS - Personnel Services							
60191	Safety & Risk Manager	18,108.72	40,375.16	43,563.00	43,917.00	354.00	1%
60198	Human Resources Assistant	9,468.92	11,979.43	13,268.00	13,311.00	43.00	0%
63930	FICA	2,062.91	4,004.44	4,348.00	4,415.00	67.00	2%
63940	Workmans Compensation Tax	19.28	37.32	52.00	52.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	145.52	1,250.76	1,307.00	1,154.00	(153.00)	-12%
63950	Medical Insurance	2,829.50	9,968.75	13,950.00	15,750.00	1,800.00	13%
63951	Life Insurance	8.86	24.41	32.00	32.00	0.00	0%
63952	Short Term Disability	8.50	23.80	31.00	31.00	0.00	0%
63960	Retirement - General	1,231.90	4,885.78	9,093.00	9,810.00	717.00	8%
63980	Unemployment Compensation	286.00	1,194.99	1,307.00	1,010.00	(297.00)	-23%
63990	Cell Phone Allowance	0.00	0.00	0.00	480.00	480.00	N/A
Account Classification Total: PS - Personnel Services		**$34,170.11**	**$73,744.84**	**$86,951.00**	**$89,962.00**	**$3,011.00**	**3%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,278.64	1,601.58	2,000.00	2,000.00	0.00	0%
44050	Training	368.51	1,111.47	2,500.00	3,000.00	500.00	20%
44100	Supplies - Office	342.39	374.87	600.00	600.00	0.00	0%
44110	Supplies - Other	0.00	274.60	530.00	530.00	0.00	0%
44200	Dues / Fees	107.00	21.00	500.00	500.00	0.00	0%
44209	Regulatory Comp	11,245.00	11,954.71	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	250.00	250.00	0.00	0%
44276	Building Repair	0.00	921.44	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	56,530.11	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	227.77	230.12	1,000.00	1,000.00	0.00	0%
44500	Consultant Services	0.00	9,886.82	0.00	0.00	0.00	N/A
44640	Telephone	2,097.71	1,080.68	2,000.00	2,000.00	0.00	0%
44700	Postage	1.35	0.90	300.00	300.00	0.00	0%
44710	Publications / Periodicals	240.08	0.00	1,000.00	1,000.00	0.00	0%
44730	Printing	123.72	1,241.28	1,000.00	1,000.00	0.00	0%
46361	Claims - WC	468,796.35	387,388.31	428,820.00	349,495.00	(79,325.00)	-18%
46371	Claims - UI	309,539.96	246,740.07	416,995.00	298,285.00	(118,710.00)	-28%
46375	EE Wellness Program	0.00	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	740.93	675.55	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	6,870.49	4,698.61	7,000.00	7,877.00	877.00	13%
46391	Claims - LI	607,169.40	515,548.10	766,468.00	667,485.00	(98,983.00)	-13%
46520	Claims - Self Insured	126,832.14	179,236.74	179,600.00	180,519.00	919.00	1%
46700	Insurance	600.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	2,471.00	2,665.00	5,274.00	2,609.00	98%
99760	Insurance/Liability	0.00	4,025.00	4,991.00	9,875.00	4,884.00	98%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99770	Internal Services	71,322.00	71,322.00	30,792.00	18,251.00	(12,541.00)	-41%
99780	Facility Services	963.00	2,714.00	2,735.00	2,949.00	214.00	8%
99781	Steering Committee Hardware Charge	450.00	900.00	375.00	748.00	373.00	99%
99782	Steering Committee User Charge	210.00	420.00	305.00	453.00	148.00	49%
Account Classification Total: MS - Material and Services		**$1,609,526.44**	**$1,501,368.96**	**$1,884,476.00**	**$1,585,441.00**	**($299,035.00)**	**-16%**
CO - Capital Outlay							
88819	Fire Damage	28,935.35	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$28,935.35**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$1,000.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	327,207.00	327,213.00	6.00	0%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$327,207.00**	**$327,213.00**	**$6.00**	**0%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	2,223,000.00	1,500,000.00	(723,000.00)	-33%
99981	Unappropriated Fund Balance	1,794,040.57	2,523,031.32	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$1,794,040.57**	**$2,523,031.32**	**$2,223,000.00**	**$1,500,000.00**	**($723,000.00)**	**-33%**
Department Total: 770 - Risk Management		**$3,466,672.47**	**$4,099,145.12**	**$4,522,634.00**	**$3,503,616.00**	**($1,019,018.00)**	**-23%**
Fund Revenue	**Total: 640 - Risk Management**	**$3,466,672.47**	**$4,099,145.12**	**$4,522,634.00**	**$3,503,616.00**	**($1,019,018.00)**	**-23%**
Fund Expenditure	**Total: 640 - Risk Management**	**$3,466,672.47**	**$4,099,145.12**	**$4,522,634.00**	**$3,503,616.00**	**($1,019,018.00)**	**-23%**
Fund Net	**Total: 640 - Risk Management**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-23%**

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Department: County Counsel FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

Successes and Challenges:

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

Budget Overview:

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

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

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

Significant Changes:

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

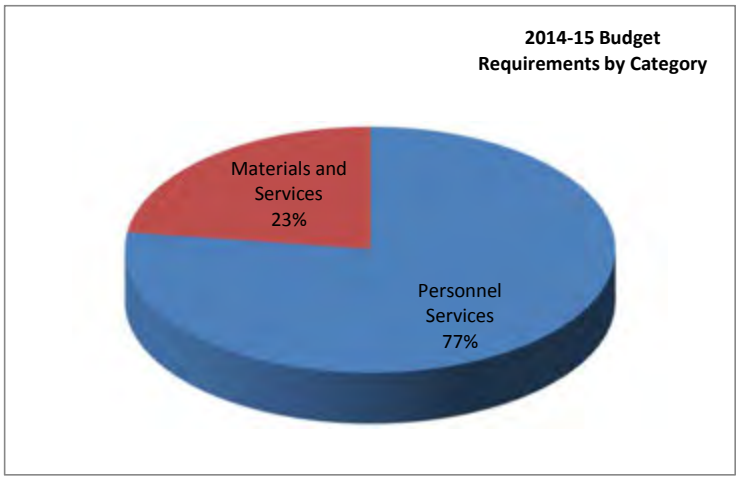
Key issues:

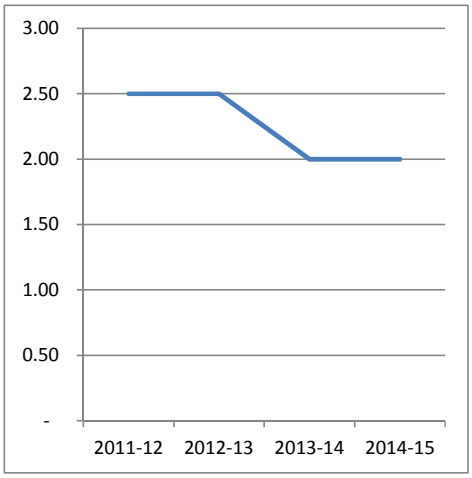
Long-term challenges are an extension of next year's short-term challenges. Klamath County's legal demands are growing, and there is no capacity for expansion. Costs for outside counsel on limited matters can be efficient, especially when an area of expertise is required. But for general matters, paying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

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	211,321	214,465	229,959	234,702
Materials and Services	53,606	31,764	74,157	69,414
Subtotal Current Expenditures	**264,927**	**246,229**	**304,116**	**304,116**
Interfund Transfers	1,581	1,350	-	-
Subtotal Noncurrent Expenditures	**1,581**	**1,350**	**-**	**-**
Total Requirements by Budgetary Category	**266,508**	**247,579**	**304,116**	**304,116**
Requirements by Fund				
Internal Services (150)	266,508	247,579	304,116	304,116
Total Requirements by Fund	**266,508**	**247,579**	**304,116**	**304,116**
Resources by Budgetary Category				
Charges for Services	100	100	-	-
Interfund Transfers	266,339	247,446	304,116	304,116
Miscellaneous	69	33	-	-
Total Resources by Budgetary Category	**266,508**	**247,579**	**304,116**	**304,116**
Full-Time Employee Equivalents	2.50	2.50	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
County Counsel	304,116	234,702	2.00
Total Mandates	**304,116**	**234,702**	**2.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
County Counsel	County Counsel	15015110361080	1.0000	Non-union	DF19	7	$1,440.00	$108,881.62	$1,905.43	$6,750.66	$1,578.78	$2,177.63	$34.45	$10,500.00	$0.00	$86.04	$20.40	$18,509.88	$150,444.89
County Counsel	Paralegal	15015110361548	1.0000	Non-Union	UH24	7	$0.00	$57,382.62	$1,004.20	$3,557.72	$832.05	$1,147.65	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,755.05	$84,255.02
			2.0000				**$1,440.00**	**$166,264.24**	**$2,909.62**	**$10,308.38**	**$2,410.83**	**$3,325.28**	**$68.90**	**$21,000.00**	**$0.00**	**$106.92**	**$40.80**	**$28,264.92**	**$234,699.91**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
CS - Charges for Service							
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$100.00**	**$100.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	69.29	33.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$69.29**	**$33.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	266,338.88	247,445.61	304,116.00	304,116.00	0.00	0.00
	Account Classification Total: TI - Interfund Transfers	**$266,338.88**	**$247,445.61**	**$304,116.00**	**$304,116.00**	**$0.00**	**0%**
	Sub Department Total: 103 - County Counsel	**$266,508.17**	**$247,578.61**	**$304,116.00**	**$304,116.00**	**$0.00**	**0%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
PS - Personnel Services							
60682	Contract/Grant Specialist	9,217.14	0.00	0.00	0.00	0.00	N/A
61080	County Counsel	98,137.38	102,079.30	106,378.00	107,442.00	1,064.00	1%
61548	Paralegal	54,979.92	56,596.80	56,815.00	57,383.00	568.00	1%
63930	FICA	11,870.69	11,632.47	12,594.00	12,720.00	126.00	1%
63940	Workmans Compensation Tax	57.70	52.45	69.00	69.00	0.00	0%
63941	Workmans Compensation	1,149.79	3,720.65	3,787.00	3,325.00	(462.00)	-12%
63950	Medical Insurance	15,057.20	17,500.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	108.54	106.97	107.00	107.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	15,456.04	17,612.88	26,341.00	28,265.00	1,924.00	7%
63980	Unemployment Compensation	3,805.63	3,682.76	3,787.00	2,910.00	(877.00)	-23%
63990	Cell Phone Allowance	1,440.00	1,440.00	1,440.00	1,440.00	0.00	0%
	Account Classification Total: PS - Personnel Services	**$211,320.83**	**$214,465.08**	**$229,959.00**	**$234,702.00**	**$4,743.00**	**2%**

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	3,903.66	5,188.19	10,000.00	10,000.00	0.00	0%
44100	Supplies - Office	1,227.71	900.16	900.00	900.00	0.00	0%
44110	Supplies - Other	736.56	222.49	370.00	370.00	0.00	0%
44200	Dues / Fees	777.00	717.00	950.00	950.00	0.00	0%
44520	Legal Fees	28,675.55	8,600.85	31,716.00	25,214.00	(6,502.00)	-21%
44640	Telephone	938.03	1,358.80	2,200.00	2,200.00	0.00	0%
44645	Teleprocessing	436.44	0.00	0.00	0.00	0.00	N/A
44700	Postage	133.01	92.92	455.00	455.00	0.00	0%
44710	Publications / Periodicals	1,951.20	1,392.28	2,200.00	2,200.00	0.00	0%
44730	Printing	970.50	1,125.84	1,200.00	1,200.00	0.00	0%
99755	Risk Management	0.00	487.00	628.00	600.00	(28.00)	-4%
99760	Insurance/Liability	542.00	794.00	1,177.00	1,124.00	(53.00)	-5%
99765	Insurance/Workmans Compensation	153.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,162.00	3,162.00	14,547.00	15,589.00	1,042.00	7%
99780	Facility Services	8,019.00	6,402.00	6,454.00	6,958.00	504.00	8%
99781	Steering Committee Hardware Charge	1,350.00	900.00	750.00	748.00	(2.00)	0%
99782	Steering Committee User Charge	630.00	420.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		**$53,606.34**	**$31,763.53**	**$74,157.00**	**$69,414.00**	**($4,743.00)**	**-6%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	1,350.00	1,350.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$1,581.00**	**$1,350.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 103 - County Counsel		**$266,508.17**	**$247,578.61**	**$304,116.00**	**$304,116.00**	**$0.00**	**0%**
Fund Revenue	**Total: 150 - Internal Services**	**$266,508.17**	**$247,578.61**	**$304,116.00**	**$304,116.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 150 - Internal Services**	**$266,508.17**	**$247,578.61**	**$304,116.00**	**$304,116.00**	**$0.00**	**0%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

Department Mission:

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

Mandated Services:

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

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

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

Self Imposed Services:

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

Department Overview:

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

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

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

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

Budget Overview:

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

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

Significant Changes:

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

Key issues:

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

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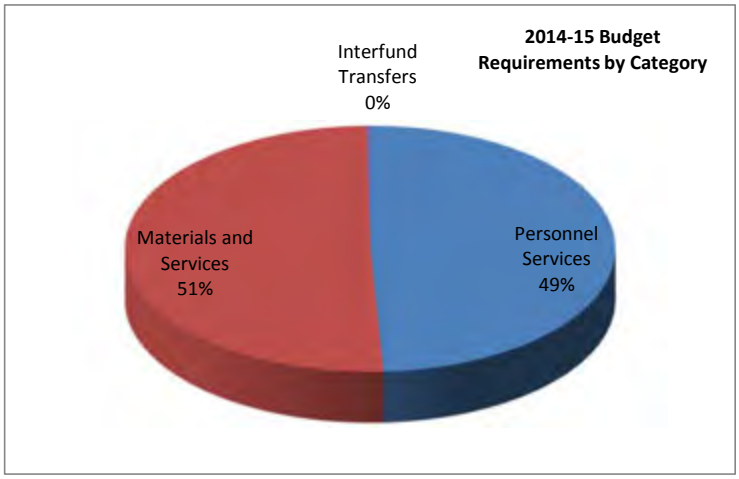
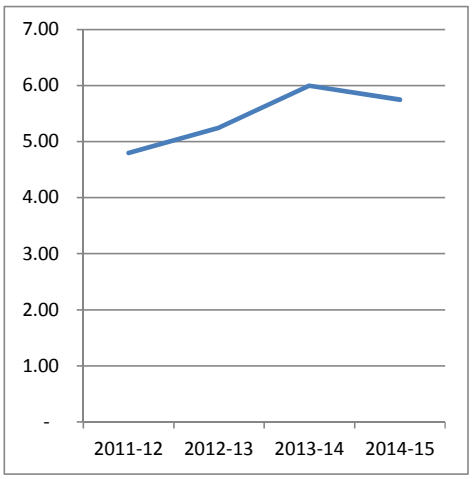
Klamath County, Oregon
2014-2015 Budget Financial Presentation
104 Finance

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	298,868	383,314	479,038	493,871
Materials and Services	256,663	416,697	876,321	507,878
Debt Service	254,812	-	-	-
Subtotal Current Expenditures	**810,343**	**800,011**	**1,355,359**	**1,001,749**
Interfund Transfers	33,789	3,000	3,000	3,000
Subtotal Noncurrent Expenditures	**33,789**	**3,000**	**3,000**	**3,000**
Total Requirements by Budgetary Category	**844,132**	**803,011**	**1,358,359**	**1,004,749**
Requirements by Fund				
Internal Services (150)	844,132	803,011	1,358,359	1,004,749
Total Requirements by Fund	**844,132**	**803,011**	**1,358,359**	**1,004,749**
Resources by Budgetary Category				
Intergovernmental	-	-	-	12,853
Charges for Services	225,835	205,418	256,500	256,250
Miscellaneous	277	69	-	-
Sale of Capital Assets	1,232	200	-	-
Interfund Transfers	616,788	597,324	1,101,859	735,646
Total Resources by Budgetary Category	**844,132**	**803,011**	**1,358,359**	**1,004,749**
Full-Time Employee Equivalents	4.80	5.25	6.00	5.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Finance	1,004,749	493,871	5.75
Total Mandates	**1,004,749**	**493,871**	**5.75**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Finance	Payroll Manager	15015110261557	1.0000	Non-Union	UH21	7	$0.00	$49,558.68	$867.28	$3,072.64	$718.601	$991.17	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,424.98	$74,209.08
Finance	Chief Financial Officer	15015110460200	1.0000	Non-Union	DF19	4	$1,440.00	$95,079.12	$1,663.88	$5,894.91	$1,378.647	$1,901.58	$34.45	$10,500.00	$0.00	$86.04	$20.40	$16,163.45	$132,722.48
Finance	Assistant Finance Officer	15015110460491	1.0000	Non-Union	UF29	7	$0.00	$72,962.40	$1,276.84	$4,523.67	$1,057.955	$1,459.25	$34.45	$10,500.00	$0.00	$20.88	$20.40	$12,403.61	$104,259.45
Finance	Financial Systems Manager	15015110460492	1.0000	Non-Union	UF24	3	$0.00	$48,649.68	$851.37	$3,016.28	$705.420	$972.99	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,270.45	$73,041.92
Finance	Accounting Specialist	15015110461555	0.7500	Local 121	LH14	6	$0.00	$27,456.65	$480.49	$1,702.31	$398.121	$549.13	$25.84	$10,500.00	$0.00	$20.88	$20.40	$4,667.63	$45,821.46
Finance	Purchasing Specialist	15015110461661	1.0000	Local 121	LH15	7	$0.00	$41,460.58	$725.56	$2,570.56	$601.178	$829.21	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,048.30	$63,811.12
			5.7500				**$1,440.00**	**$335,167.11**	**$5,865.42**	**$20,780.36**	**$4,859.92**	**$6,703.34**	**$198.10**	**$63,000.00**	**$0.00**	**$190.44**	**$122.40**	**$56,978.41**	**$493,865.51**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	12,853.00	12,853.00	N/A
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$0.00**	**$12,853.00**	**$12,853.00**	
CS - Charges for Service							
34050	Fees - Finance	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34416	Revenues - Drainage District	12,000.00	8,000.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	5,000.00	2,500.00	500.00	250.00	(250.00)	-50%
36390	Revenues - Inventory	134,354.66	104,284.48	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	74,479.87	84,633.52	100,000.00	100,000.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	6,000.00	6,000.00	N/A
Account Classification Total: CS - Charges for Service		**$225,834.53**	**$205,418.00**	**$256,500.00**	**$256,250.00**	**($250.00)**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	276.58	69.39	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$276.58**	**$69.39**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	231,893.34	0.00	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	384,894.71	597,323.65	1,101,859.00	705,646.00	(396,213.00)	-36%
39033	Trans - Equipment Reserve	0.00	0.00	0.00	30,000.00	30,000.00	N/A
Account Classification Total: TI - Interfund Transfers		**$616,788.05**	**$597,323.65**	**$1,101,859.00**	**$735,646.00**	**($366,213.00)**	**-33%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,232.43	200.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		**$1,232.43**	**$200.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 104 - Finance		**$844,131.59**	**$803,011.04**	**$1,358,359.00**	**$1,004,749.00**	**($353,610.00)**	**-26%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
PS - Personnel Services							
60071	Sr Chief Office Deputy	1,533.18	0.00	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	74,017.55	87,729.48	91,218.00	93,639.00	2,421.00	3%
60210	Chief Office Deputy	85.78	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	18,713.50	70,144.00	72,240.00	72,962.00	722.00	1%
60492	Financial Systems Administrator	10,807.15	42,660.95	46,084.00	48,650.00	2,566.00	6%
61557	Payroll Manager	0.00	0.00	49,068.00	49,559.00	491.00	1%
61561	Accounting Assistant III	26,394.00	26,348.00	28,505.00	27,461.00	(1,044.00)	-4%
61661	Procurement Specialist	41,050.12	40,892.85	41,050.00	41,461.00	411.00	1%
61662	Courier/Mail Clerk	19,352.04	7,559.07	0.00	0.00	0.00	N/A
63920	Temporary Help	38,332.95	0.00	0.00	0.00	0.00	N/A
63930	FICA	17,299.08	20,342.77	25,215.00	25,641.00	426.00	2%
63940	Workmans Compensation Tax	119.39	117.30	207.00	198.00	(9.00)	-4%
63941	Workmans Compensation	1,904.54	6,430.06	7,581.00	6,703.00	(878.00)	-12%
63950	Medical Insurance	23,285.69	43,260.50	55,800.00	63,000.00	7,200.00	13%
63951	Life Insurance	142.31	164.99	190.00	190.00	0.00	0%
63952	Short Term Disability	87.74	101.65	122.00	122.00	0.00	0%
63960	Retirement - General	18,986.56	29,887.62	52,737.00	56,979.00	4,242.00	8%
63980	Unemployment Compensation	5,496.67	6,235.22	7,581.00	5,866.00	(1,715.00)	-23%
63990	Cell Phone Allowance	1,260.00	1,440.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$298,868.25**	**$383,314.46**	**$479,038.00**	**$493,871.00**	**$14,833.00**	**3%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,205.46	5,738.31	4,700.00	2,500.00	(2,200.00)	-47%
44040	Staff Travel & Training	0.00	304.71	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	616.28	100.00	100.00	0.00	0%
44100	Supplies - Office	3,437.62	3,485.94	5,000.00	5,000.00	0.00	0%
44110	Supplies - Other	125,384.77	100,591.84	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	2,500.00	4,685.74	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	10,775.94	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	0.00	0.00	300.00	300.00	N/A
44200	Dues / Fees	835.00	2,740.91	2,000.00	3,000.00	1,000.00	50%

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 150 - Internal Services	$844,131.59	$803,011.04	$1,358,359.00	$1,004,749.00	($353,610.00)	-26%
Fund Expenditure	Total: 150 - Internal Services	$844,131.59	$803,011.04	$1,358,359.00	$1,004,749.00	($353,610.00)	-26%
Fund Net	Total: 150 - Internal Services	$0.00	$0.00	$0.00	$0.00	$0.00	-26%

Department: Information Technology FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Self-Imposed Services:

While "self-imposed" many of our services our critical to other departments:

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

Department Overview:

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

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

Successes and Challenges:

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

Budget Overview:

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

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

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

Significant Changes:
This years' budget changes center around substantial staffing changes.

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

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

Key issues:

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

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

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

Department: Multimedia FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

- Board of County Commissioners
- District Attorney
- Sheriff

Self-Imposed Services:

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

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

Department Overview:

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

Successes and Challenges:

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

Budget Overview:

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

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

Significant Changes:

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

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

Department: Computer Steering Committee FY 2015 Proposed Budget

Department Mission:

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

Department Overview:

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

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

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

Successes and Challenges:

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

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

Budget Overview:

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

Department: Computer Steering Committee FY 2015 Proposed Budget

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

Significant Changes:

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

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

Key issues:

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

Department: Computer Steering Committee FY 2015 Proposed Budget

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

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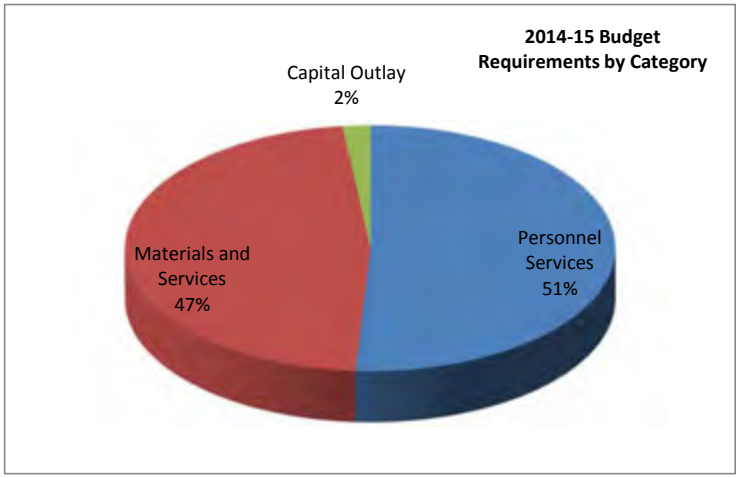
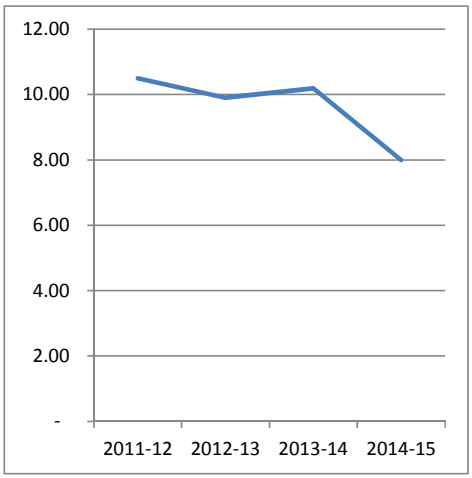
Klamath County, Oregon
2014-2015 Budget Financial Presentation
105 Information Technology

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	727,839	721,543	774,594	692,249
Materials and Services	484,368	529,859	685,277	640,701
Capital Outlay	6,857	30,366	25,000	25,000
Subtotal Current Expenditures	**1,219,064**	**1,281,768**	**1,484,871**	**1,357,950**
Interfund Transfers	4,270	-	-	-
Unappropriated Fund Balance	-	87,039	-	-
Subtotal Noncurrent Expenditures	**4,270**	**87,039**	**-**	**-**
Total Requirements by Budgetary Category	**1,223,334**	**1,368,807**	**1,484,871**	**1,357,950**
Requirements by Fund				
Information Technology (105)	1,216,478	897,666	990,000	918,122
Multimedia (107)	-	-	88,266	91,366
Steering Committee (560)	-	471,141	406,605	348,462
ORMAP (9337)	6,857	-	-	-
Total Requirements by Fund	**1,223,334**	**1,368,807**	**1,484,871**	**1,357,950**
Resources by Budgetary Category				
Intergovernmental	124,147	33,292	26,545	17,260
Charges for Services	192,918	393,420	484,105	515,562
Investment Earnings	34	210	-	-
Sale of Capital Assets	-	10,267	5,000	10,000
Interfund Transfers	899,413	931,619	879,221	815,128
Beginning Fund Balance	6,823	-	90,000	-
Total Resources by Budgetary Category	**1,223,334**	**1,368,807**	**1,484,871**	**1,357,950**
Full-Time Employee Equivalents	10.50	9.90	10.19	8.00

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





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	4	$0.00	$40,837.21	$714.65	$2,531.91	$592.14	$816.74	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,942.33	$63,010.71
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	3	$0.00	$40,638.12	$711.17	$2,519.56	$589.25	$812.76	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,908.48	$62,755.07
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	7	$900.00	$75,406.73	$1,319.62	$4,675.22	$1,093.40	$1,508.13	$34.45	$10,500.00	$0.00	$20.88	$20.40	$12,819.14	$107,397.97
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	5	$1,440.00	$72,136.61	$1,262.39	$4,472.47	$1,045.98	$1,442.73	$34.45	$10,500.00	$0.00	$20.88	$20.40	$12,263.22	$103,199.13
Information Technology	IT Director	15015110561191	1.0000	Non-union	DF16	7	$1,440.00	$92,424.84	$1,617.43	$5,730.34	$1,340.16	$1,848.50	$34.45	$10,500.00	$0.00	$86.04	$20.40	$15,712.22	$129,314.39
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	6	$1,440.00	$51,863.32	$907.61	$3,215.53	$752.02	$1,037.27	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,816.76	$77,168.24
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	1	$1,440.00	$42,480.34	$743.41	$2,633.78	$615.96	$849.61	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,221.66	$65,120.49
	Overtime	15015110563900						$16,800.00	$294.00	$1,041.60	$243.60	$336.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,856.00	$21,571.20
			7.0000				**$6,660.00**	**$432,587.16**	**$7,570.28**	**$26,820.40**	**$6,272.51**	**$8,651.74**	**$241.16**	**$73,500.00**	**$0.00**	**$211.32**	**$142.80**	**$73,539.82**	**$629,537.20**

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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Internal Service Multimedia	Comuter Support Technician (Video)	15015110761324	1.0000	Local 121	LH19	1	$0.00	$40,603.60	$710.56	$2,517.42	$588.75	$812.07	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,902.61	$62,710.75
			1.0000				**$0.00**	**$40,603.60**	**$710.56**	**$2,517.42**	**$588.75**	**$812.07**	**$34.45**	**$10,500.00**	**$0.00**	**$20.88**	**$20.40**	**$6,902.61**	**$62,710.75**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
88760	Server Maintenance--Replacement Servers	$ 12,500
88760	Storage Maintenance--Additional Storage Containers	$ 12,500
	Total	$ 25,000

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
IG - Intergovernmental							
33200	A&T Grant	56,989.43	33,291.52	26,545.00	17,260.00	(9,285.00)	-35%
33405	Grants	67,157.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$124,147.25**	**$33,291.52**	**$26,545.00**	**$17,260.00**	**($9,285.00)**	**-35%**
CS - Charges for Service							
34190	Services - Data Processing Other	33,242.97	32,569.80	1,500.00	3,000.00	1,500.00	100%
36390	Revenues - Inventory	159,674.63	65,488.22	150,000.00	150,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$192,917.60**	**$98,058.02**	**$151,500.00**	**$153,000.00**	**$1,500.00**	**1%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	899,412.65	766,316.42	811,955.00	747,862.00	(64,093.00)	-8%
Account Classification Total: TI - Interfund Transfers		**$899,412.65**	**$766,316.42**	**$811,955.00**	**$747,862.00**	**($64,093.00)**	**-8%**
Sub Department Total: 105 - Information Technology		**$1,216,477.50**	**$897,665.96**	**$990,000.00**	**$918,122.00**	**($71,878.00)**	**-7%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
PS - Personnel Services							
60594	Senior GIS Analyst	65,456.72	0.00	0.00	0.00	0.00	N/A
60597	GIS Planner	9,940.89	0.00	0.00	0.00	0.00	N/A
60608	Support Specialist	0.00	74,301.81	77,565.00	81,475.00	3,910.00	5%
60621	Senior System Administrator	73,769.20	116,692.82	143,194.00	145,203.00	2,009.00	1%
60622	Data Base Developer	66,126.62	0.00	0.00	0.00	0.00	N/A
60623	Network Telecom Administrator	66,176.80	65,408.98	17,780.00	0.00	(17,780.00)	-100%
61130	Programmer/Analyst	63,642.24	64,930.02	0.00	0.00	0.00	N/A
61133	Info Tech Project Manager	15,232.27	0.00	0.00	0.00	0.00	N/A
61191	I.T. Director	83,797.48	87,151.67	91,524.00	90,985.00	(539.00)	-1%
61324	Support Technician	16,694.60	79,769.90	180,225.00	91,464.00	(88,761.00)	-49%
61675	Office Specialist	81,481.41	0.00	0.00	0.00	0.00	N/A
62362	System Administrator	0.00	20,634.25	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63900	Overtime	3,501.22	7,875.52	0.00	16,800.00	16,800.00	N/A
63920	Temporary Help	0.00	8,679.45	0.00	0.00	0.00	N/A
63930	FICA	39,952.18	39,395.03	39,037.00	33,093.00	(5,944.00)	-15%
63940	Workmans Compensation Tax	224.59	236.69	326.00	241.00	(85.00)	-26%
63941	Workmans Compensation	4,191.44	12,689.58	11,737.00	8,652.00	(3,085.00)	-26%
63950	Medical Insurance	65,291.93	72,125.00	74,400.00	73,500.00	(900.00)	-1%
63951	Life Insurance	261.12	236.03	232.00	212.00	(20.00)	-9%
63952	Short Term Disability	186.66	166.60	164.00	143.00	(21.00)	-13%
63960	Retirement - General	54,615.59	52,903.86	72,295.00	73,540.00	1,245.00	2%
63980	Unemployment Compensation	12,640.33	12,226.09	11,737.00	7,570.00	(4,167.00)	-36%
63990	Cell Phone Allowance	4,655.86	6,120.00	9,405.00	6,660.00	(2,745.00)	-29%
Account Classification Total: PS - Personnel Services		**$727,839.15**	**$721,543.30**	**$729,621.00**	**$629,538.00**	**($100,083.00)**	**-14%**
MS - Material and Services							
44010	Mgmt Travel & Training	3,950.87	100.00	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	10,904.68	513.85	2,500.00	10,000.00	7,500.00	300%
44100	Supplies - Office	1,115.86	962.46	1,500.00	1,500.00	0.00	0%
44110	Supplies - Other	8,500.30	5,695.49	5,000.00	5,000.00	0.00	0%
44115	Computer Equipment	7,184.06	8,027.94	5,000.00	7,000.00	2,000.00	40%
44250	Vehicle Fuel	0.00	525.24	1,000.00	1,500.00	500.00	50%
44260	Vehicle Maintenance & Repair	0.00	525.71	1,000.00	3,000.00	2,000.00	200%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	777.00	777.00	N/A
44500	Consultant Services	0.00	912.50	4,500.00	17,800.00	13,300.00	296%
44640	Telephone	8,777.28	6,760.06	5,000.00	3,200.00	(1,800.00)	-36%
44641	Telephone / Contract Expense	38,692.10	1,496.86	0.00	0.00	0.00	N/A
44670	Equipment	0.00	1,299.00	0.00	0.00	0.00	N/A
44700	Postage	191.47	179.35	200.00	200.00	0.00	0%
44996	Hardware / Software Maintenance	121,333.55	29,327.82	14,763.00	10,000.00	(4,763.00)	-32%
45020	Contract Services	67,157.82	1,000.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	100.00	0.00	0.00	0.00	N/A
45910	Budget Expense	163,473.81	65,835.38	150,000.00	150,000.00	0.00	0%
48000	Bad Debt Expense	0.99	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	1,740.00	2,019.00	2,111.00	92.00	5%
99760	Insurance/Liability	2,334.00	2,835.00	3,781.00	3,953.00	172.00	5%
99765	Insurance/Workmans Compensation	2,631.56	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,575.00	3,575.00	22,673.00	29,354.00	6,681.00	29%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99780	Facility Services	22,645.00	23,021.00	23,018.00	24,786.00	1,768.00	8%
99781	Steering Committee Hardware Charge	19,800.00	19,800.00	11,325.00	12,514.00	1,189.00	10%
99782	Steering Committee User Charge	2,100.00	1,890.00	6,100.00	5,889.00	(211.00)	-3%
Account Classification Total: MS - Material and Services		**$484,368.35**	**$176,122.66**	**$260,379.00**	**$288,584.00**	**$28,205.00**	**11%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$4,270.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 105 - Information Technology		**$1,216,477.50**	**$897,665.96**	**$990,000.00**	**$918,122.00**	**($71,878.00)**	**-7%**
Fund Revenue	**Total: 150 - Internal Services**	**$1,216,477.50**	**$897,665.96**	**$990,000.00**	**$918,122.00**	**($71,878.00)**	**-7%**
Fund Expenditure	**Total: 150 - Internal Services**	**$1,216,477.50**	**$897,665.96**	**$990,000.00**	**$918,122.00**	**($71,878.00)**	**-7%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-7%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9337 - ORMAP - County							
Revenues							
IN - Interest							
39150	Investments - Interest On	33.96	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$33.96**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	6,822.82	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$6,822.82**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Revenues Total	**$6,856.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
CO - Capital Outlay							
88760	Computer Equipment	6,856.78	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$6,856.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Expenditures Total	**$6,856.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 9337 - ORMAP - County**	**$6,856.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 9337 - ORMAP - County**	**$6,856.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 9337 - ORMAP - County**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
CS - Charges for Service							
34210	Video Production	0.00	0.00	18,000.00	20,000.00	2,000.00	11%
34215	Cablecasting and Recording	0.00	0.00	2,000.00	2,000.00	0.00	0%
34220	Room Rental	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34281	Copies	0.00	0.00	1,000.00	100.00	(900.00)	-90%
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$21,000.00**	**$24,100.00**	**$3,100.00**	**15%**
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	67,266.00	67,266.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$67,266.00**	**$67,266.00**	**$0.00**	**0%**
Sub Department Total: 107 - Multimedia		**$0.00**	**$0.00**	**$88,266.00**	**$91,366.00**	**$3,100.00**	**4%**
Expenditures							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
PS - Personnel Services							
61324	Support Technician	0.00	0.00	29,582.00	40,604.00	11,022.00	37%
63930	FICA	0.00	0.00	2,263.00	3,106.00	843.00	37%
63940	Workmans Compensation Tax	0.00	0.00	26.00	34.00	8.00	31%
63941	Workmans Compensation	0.00	0.00	681.00	812.00	131.00	19%
63950	Medical Insurance	0.00	0.00	6,975.00	10,500.00	3,525.00	51%
63951	Life Insurance	0.00	0.00	16.00	21.00	5.00	31%
63952	Short Term Disability	0.00	0.00	16.00	20.00	4.00	25%
63960	Retirement - General	0.00	0.00	4,733.00	6,903.00	2,170.00	46%
63980	Unemployment Compensation	0.00	0.00	681.00	711.00	30.00	4%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$44,973.00**	**$62,711.00**	**$17,738.00**	**39%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44100	Supplies - Office	0.00	0.00	0.00	100.00	100.00	N/A
44640	Telephone	0.00	0.00	1,500.00	360.00	(1,140.00)	-76%
44670	Equipment	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
44996	Hardware / Software Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
45020	Contract Services	0.00	0.00	10,000.00	4,668.00	(5,332.00)	-53%
45022	Website Hosting Services	0.00	0.00	4,500.00	0.00	(4,500.00)	-100%
99770	Internal Services	0.00	0.00	3,734.00	4,932.00	1,198.00	32%
99780	Facility Services	0.00	0.00	14,629.00	15,772.00	1,143.00	8%
99781	Steering Committee Hardware Charge	0.00	0.00	1,125.00	1,870.00	745.00	66%
99782	Steering Committee User Charge	0.00	0.00	305.00	453.00	148.00	49%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$43,293.00**	**$28,655.00**	**($14,638.00)**	**-34%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 107 - Multimedia		**$0.00**	**$0.00**	**$88,266.00**	**$91,366.00**	**$3,100.00**	**4%**
Fund Revenue	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$88,266.00**	**$91,366.00**	**$3,100.00**	**4%**
Fund Expenditure	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$88,266.00**	**$91,366.00**	**$3,100.00**	**4%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**4%**

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 560 - Steering Committee							
MS - Material and Services							
44110	Supplies - Other	0.00	6,018.63	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	93,011.10	123,355.00	75,060.00	(48,295.00)	-39%
44200	Dues / Fees	0.00	261.41	250.00	0.00	(250.00)	-100%
44267	Elect Supplies / Repairs	0.00	0.00	0.00	5,402.00	5,402.00	N/A
44283	Computer Maintenance	0.00	13,894.65	0.00	0.00	0.00	N/A
44640	Telephone	0.00	14,426.88	0.00	0.00	0.00	N/A
44645	Teleprocessing	0.00	76,108.77	73,000.00	73,000.00	0.00	0%
44646	E Mail Services	0.00	20,632.06	25,000.00	25,000.00	0.00	0%
44996	Hardware / Software Maintenance	0.00	125,738.91	160,000.00	145,000.00	(15,000.00)	-9%
45880	Computer Software	0.00	3,643.80	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$353,736.21**	**$381,605.00**	**$323,462.00**	**($58,143.00)**	**-15%**
CO - Capital Outlay							
88760	Computer Equipment	0.00	30,366.00	25,000.00	25,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		**$0.00**	**$30,366.00**	**$25,000.00**	**$25,000.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	87,039.11	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$87,039.11**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 560 - Steering Committee		**$0.00**	**$471,141.32**	**$406,605.00**	**$348,462.00**	**($58,143.00)**	**-14%**
Expenditures Total		**$0.00**	**$471,141.32**	**$406,605.00**	**$348,462.00**	**($58,143.00)**	**-14%**
Fund Revenue	**Total: 150 - Internal Services**	**$0.00**	**$471,141.32**	**$406,605.00**	**$348,462.00**	**($58,143.00)**	**-14%**
Fund Expenditure	**Total: 150 - Internal Services**	**$0.00**	**$471,141.32**	**$406,605.00**	**$348,462.00**	**($58,143.00)**	**-14%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-14%**

Department: Maintenance FY 2015 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

Successes and Challenges:

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

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

Budget Overview:

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

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

Significant Changes:

Space Rent 2014-15 Significant Changes

Utilities increases

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

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

Last year opened the capital projects reserve fund (440)

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

Major changes

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

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

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

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

Department: Maintenance FY 2015 Proposed Budget

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

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

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

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

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

** Will need to be done if County retains ownership

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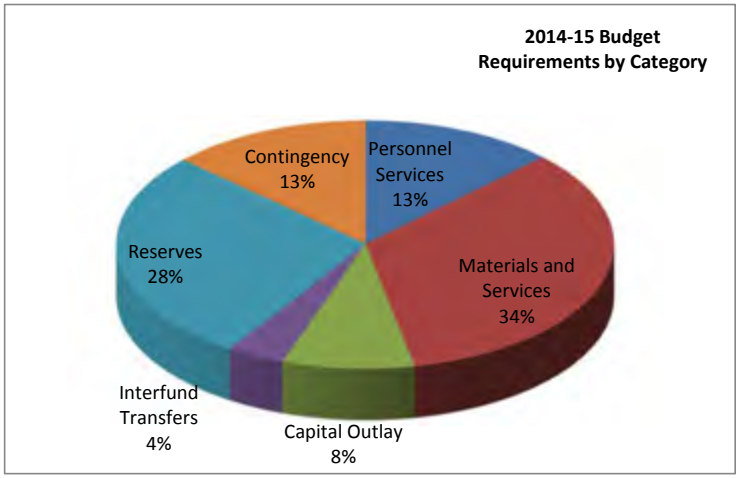
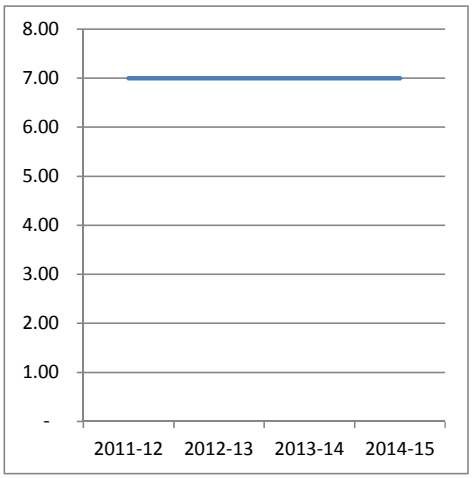
Klamath County, Oregon
2014-2015 Budget Financial Presentation
585 Maintenance

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	424,189	430,398	462,985	489,634
Materials and Services	951,494	1,134,265	1,376,149	1,327,839
Capital Outlay	925,238	228,313	487,796	333,000
Subtotal Current Expenditures	**2,300,921**	**1,792,976**	**2,326,930**	**2,150,473**
Interfund Transfers	17,706	1,635,565	136,558	144,881
Reserves	-	-	981,242	1,078,500
Contingency	-	-	1,054,026	506,914
Unappropriated Fund Balance	2,226,474	2,410,096	-	-
Subtotal Noncurrent Expenditures	**2,244,180**	**4,045,661**	**2,171,826**	**1,730,295**
Total Requirements by Budgetary Category	**4,545,100**	**5,838,637**	**4,498,756**	**3,880,768**
Requirements by Fund				
Space Rent (439)	3,525,367	4,011,616	2,790,055	2,690,387
Mental Health Building Reserve (9332)	19,187	19,244	-	-
Capital Projects Reserve (440)	1,000,546	1,807,777	1,708,701	1,190,381
Total Requirements by Fund	**4,545,100**	**5,838,637**	**4,498,756**	**3,880,768**
Resources by Budgetary Category				
Charges for Services	2,791,619	1,970,086	2,103,997	2,042,887
Investment Earnings	10,703	6,382	5,000	6,000
Interfund Transfers	17,321	1,635,565	136,558	144,881
Miscellaneous	1,973	130	24,237	-
Beginning Fund Balance	1,723,484	2,226,474	2,228,964	1,687,000
Total Resources by Budgetary Category	**4,545,100**	**5,838,637**	**4,498,756**	**3,880,768**
Full-Time Employee Equivalents	7.00	7.00	7.00	7.00

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





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Maintenance	Accounting Specialist	43958561555	1.0000	Local 121	LH14	7	$480.00	$40,747.80	$713.09	$2,526.36	$590.84	$814.96	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,927.13	$62,895.90
Maintenance	Director of Maintenance	43958563015	1.0000	Non-union	DF11	7	$0.00	$72,715.64	$1,272.52	$4,508.37	$1,054.38	$1,454.31	$34.45	$10,500.00	$0.00	$86.04	$20.40	$12,361.66	$104,007.77
Maintenance	Maintenance Leadworker	43958563030	1.0000	Local 121	LH16	7	$480.00	$44,856.32	$784.99	$2,781.09	$650.42	$897.13	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,625.57	$68,171.24
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	1	$480.00	$34,207.78	$598.64	$2,120.88	$496.01	$684.16	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,815.32	$54,498.52
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	1	$480.00	$34,503.34	$603.81	$2,139.21	$500.30	$690.07	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,865.57	$54,878.03
Maintenance	Maintenance Technician III	43958563355	1.0000	Local 121	LH15	2	$480.00	$34,942.82	$611.50	$2,166.45	$506.67	$698.86	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,940.28	$55,442.31
Maintenance	Maintenance/HVAC Tech.	43958563360	1.0000	Local 121	LH21	7	$480.00	$57,138.86	$999.93	$3,542.61	$828.51	$1,142.78	$34.45	$10,500.00	$0.00	$20.88	$20.40	$9,713.61	$83,942.02
Maintenance	Overtime	43958563900					$0.00	$5,050.00	$88.38	$313.10	$73.23	$101.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,625.70
Maintenance	Vehicle Allowance						$0.00	$1,462.48	$25.59	$90.67	$21.21	$29.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,629.20
			7.0000				**$2,880.00**	**$325,625.03**	**$5,698.44**	**$20,188.75**	**$4,721.56**	**$6,512.50**	**$241.16**	**$73,500.00**	**$0.00**	**$211.32**	**$142.80**	**$54,249.13**	**$491,090.70**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
440-000.88170	OSU Retrofit	$ 185,000
440-000.88170	Jail Chiller Rebuild	$ 60,000
440-000.88170	Jail Geothermal Pump Rebuild	$ 12,000
440-000.88170	Government Center Parking Lot	$ 30,000
440-000.88170	Health Department sidewalk replacement**	$ 20,000
	** Will still have to be done if County retains ownership	
439-580.88360	Purchase snowplow	$ 6,000
439-580.88000	Purchase vehicle	$ 20,000
	Total	$ 333,000

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 439 - Facility Services							
Revenues							
CS - Charges for Service							
34421	Work Reimbursement	4,519.73	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,133.00	0.00	0.00	0.00	0.00	N/A
36710	Facility Services Charges	1,859,729.00	1,862,216.00	2,103,997.00	2,042,887.00	(61,110.00)	-3%
	Account Classification Total: CS - Charges for Service	**$1,866,381.73**	**$1,862,216.00**	**$2,103,997.00**	**$2,042,887.00**	**($61,110.00)**	**-3%**
IN - Interest							
39150	Investments - Interest On	10,188.25	4,971.09	0.00	3,000.00	3,000.00	N/A
	Account Classification Total: IN - Interest	**$10,188.25**	**$4,971.09**	**$0.00**	**$3,000.00**	**$3,000.00**	
MI - Miscellaneous							
36100	Miscellaneous	1,972.66	130.00	24,237.00	0.00	(24,237.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$1,972.66**	**$130.00**	**$24,237.00**	**$0.00**	**($24,237.00)**	**-100%**
TI - Interfund Transfers							
36080	Trans - Facility Services	17,321.00	12,321.00	12,321.00	7,500.00	(4,821.00)	-39%
	Account Classification Total: TI - Interfund Transfers	**$17,321.00**	**$12,321.00**	**$12,321.00**	**$7,500.00**	**($4,821.00)**	**-39%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,629,503.46	2,131,978.24	649,500.00	637,000.00	(12,500.00)	-2%
	Account Classification Total: FB - Fund Balances	**$1,629,503.46**	**$2,131,978.24**	**$649,500.00**	**$637,000.00**	**($12,500.00)**	**-2%**
	Revenues Total	**$3,525,367.10**	**$4,011,616.33**	**$2,790,055.00**	**$2,690,387.00**	**($99,668.00)**	**-4%**
Expenditures							
PS - Personnel Services							
61555	Accounting Specialist	39,087.36	38,937.60	39,869.00	40,268.00	399.00	1%
63015	Director of Maintenance	70,584.00	70,584.00	71,996.00	72,716.00	720.00	1%
63030	Facility Maint Leadworker	43,936.79	43,768.42	43,937.00	44,377.00	440.00	1%
63350	Maintenance Technician II	92,137.27	92,313.32	91,582.00	0.00	(91,582.00)	-100%
63355	Maintenance Technician III	0.00	0.00	0.00	102,214.00	102,214.00	N/A
63360	Maint/HVAC Tech	54,997.92	54,787.20	54,998.00	56,659.00	1,661.00	3%
63900	Overtime	1,121.02	1,210.92	5,000.00	5,050.00	50.00	1%
63930	FICA	26,857.74	22,068.34	23,846.00	24,911.00	1,065.00	4%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63940	Workmans Compensation Tax	170.34	172.18	242.00	242.00	0.00	0%
63941	Workmans Compensation	3,866.32	8,680.39	7,169.00	6,513.00	(656.00)	-9%
63950	Medical Insurance	52,596.59	56,951.80	65,100.00	73,500.00	8,400.00	13%
63951	Life Insurance	215.04	201.14	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	132.60	143.00	143.00	0.00	0%
63960	Retirement - General	29,995.73	31,888.87	48,842.00	54,250.00	5,408.00	11%
63980	Unemployment Compensation	6,979.81	6,976.40	7,169.00	5,699.00	(1,470.00)	-21%
63990	Cell Phone Allowance	1,500.00	1,725.00	2,880.00	2,880.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$424,188.73**	**$430,398.18**	**$462,985.00**	**$489,634.00**	**$26,649.00**	**6%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	27,006.81	26,045.55	27,500.00	33,000.00	5,500.00	20%
44100	Supplies - Office	1,052.79	615.81	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	809.65	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,003.32	3,294.85	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	0.00	3,397.98	0.00	100.00	100.00	N/A
44200	Dues / Fees	324.50	605.68	2,500.00	2,800.00	300.00	12%
44250	Vehicle Fuel	14,719.57	11,200.13	14,200.00	14,200.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,332.56	4,361.75	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	858.93	1,898.60	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	477.60	3,955.03	4,500.00	4,500.00	0.00	0%
44264	Security/Alarms	14,075.26	16,664.06	15,500.00	15,500.00	0.00	0%
44265	Painting Supplies	2,538.20	3,264.46	3,500.00	3,500.00	0.00	0%
44266	Lock Repair / Replace	3,453.57	4,241.90	5,000.00	4,500.00	(500.00)	-10%
44267	Elect Supplies / Repairs	24,953.67	17,045.40	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	17,072.26	28,798.22	18,500.00	18,500.00	0.00	0%
44269	Heating / Air Repair	42,072.49	54,048.58	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	25,615.33	28,346.80	32,500.00	32,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	250.00	250.00	N/A
44300	Equip Maintenance & Repair	3,067.85	1,380.94	4,000.00	2,500.00	(1,500.00)	-38%
44310	Elevator Maintenance & Repair	26,851.60	29,651.00	30,000.00	30,000.00	0.00	0%
44320	Grounds Maintenance & Repair	8,090.70	21,057.43	28,000.00	25,000.00	(3,000.00)	-11%
44530	Janitorial Services	186,110.34	204,050.86	200,000.00	190,000.00	(10,000.00)	-5%
44600	Utilities - Gas	25,253.82	20,605.90	37,000.00	30,500.00	(6,500.00)	-18%
44610	Utilities - Water / Sewer	51,415.87	161,369.01	229,075.00	249,000.00	19,925.00	9%

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
	Expenditures Total	$3,525,367.10	$4,011,616.33	$2,790,055.00	$2,690,387.00	($99,668.00)	-4%
Fund Revenue	Total: 439 - Facility Services	$3,525,367.10	$4,011,616.33	$2,790,055.00	$2,690,387.00	($99,668.00)	-4%
Fund Expenditure	Total: 439 - Facility Services	$3,525,367.10	$4,011,616.33	$2,790,055.00	$2,690,387.00	($99,668.00)	-4%
Fund Net	Total: 439 - Facility Services	$0.00	$0.00	$0.00	$0.00	$0.00	-4%

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	3,866.32	8,680.39	7,169.00	6,513.00	(656.00)	-9%
63950	Medical Insurance	52,596.59	56,951.80	65,100.00	73,500.00	8,400.00	13%
63951	Life Insurance	215.04	201.14	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	132.60	143.00	143.00	0.00	0%
63960	Retirement - General	29,995.73	31,888.87	48,842.00	54,250.00	5,408.00	11%
63980	Unemployment Compensation	6,979.81	6,976.40	7,169.00	5,699.00	(1,470.00)	-21%
63990	Cell Phone Allowance	1,500.00	1,725.00	2,880.00	2,880.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$424,188.73**	**$430,398.18**	**$462,985.00**	**$489,634.00**	**$26,649.00**	**6%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	27,006.81	26,045.55	27,500.00	33,000.00	5,500.00	20%
44100	Supplies - Office	1,052.79	615.81	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	809.65	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,003.32	3,294.85	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	0.00	3,397.98	0.00	100.00	100.00	N/A
44200	Dues / Fees	324.50	605.68	2,500.00	2,800.00	300.00	12%
44250	Vehicle Fuel	14,719.57	11,200.13	14,200.00	14,200.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,332.56	4,361.75	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	858.93	1,898.60	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	477.60	3,955.03	4,500.00	4,500.00	0.00	0%
44264	Security/Alarms	14,075.26	16,664.06	15,500.00	15,500.00	0.00	0%
44265	Painting Supplies	2,538.20	3,264.46	3,500.00	3,500.00	0.00	0%
44266	Lock Repair / Replace	3,453.57	4,241.90	5,000.00	4,500.00	(500.00)	-10%
44267	Elect Supplies / Repairs	24,953.67	17,045.40	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	17,072.26	28,798.22	18,500.00	18,500.00	0.00	0%
44269	Heating / Air Repair	42,072.49	54,048.58	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	25,615.33	28,346.80	32,500.00	32,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	250.00	250.00	N/A
44300	Equip Maintenance & Repair	3,067.85	1,380.94	4,000.00	2,500.00	(1,500.00)	-38%
44310	Elevator Maintenance & Repair	26,851.60	29,651.00	30,000.00	30,000.00	0.00	0%
44320	Grounds Maintenance & Repair	8,090.70	21,057.43	28,000.00	25,000.00	(3,000.00)	-11%
44530	Janitorial Services	186,110.34	204,050.86	200,000.00	190,000.00	(10,000.00)	-5%
44600	Utilities - Gas	25,253.82	20,605.90	37,000.00	30,500.00	(6,500.00)	-18%
44610	Utilities - Water / Sewer	51,415.87	161,369.01	229,075.00	249,000.00	19,925.00	9%
44620	Utilities - Electricity	322,249.41	344,098.83	435,699.00	420,000.00	(15,699.00)	-4%

LIVE Klamath County LIVE

Budget Worksheet Report

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

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 439 - Facility Services	$3,388,190.36	$3,862,118.59	$2,628,234.00	$2,545,887.00	($82,347.00)	-3%
Fund Expenditure	Total: 439 - Facility Services	$3,388,190.36	$3,862,118.59	$2,628,234.00	$2,545,887.00	($82,347.00)	-3%
Fund Net	Total: 439 - Facility Services	$0.00	$0.00	$0.00	$0.00	$0.00	-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: 439 - Facility Services							
Revenues							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	675.91	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$675.91**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36080	Trans - Facility Services	17,321.00	12,321.00	12,321.00	7,500.00	(4,821.00)	-39%
	Account Classification Total: TI - Interfund Transfers	**$17,321.00**	**$12,321.00**	**$12,321.00**	**$7,500.00**	**($4,821.00)**	**-39%**
FB - Fund Balances							
31001	Beginning Fund Balance	119,179.83	137,176.74	149,500.00	137,000.00	(12,500.00)	-8%
	Account Classification Total: FB - Fund Balances	**$119,179.83**	**$137,176.74**	**$149,500.00**	**$137,000.00**	**($12,500.00)**	**-8%**
	Department Total: 580 - Equipment	**$137,176.74**	**$149,497.74**	**$161,821.00**	**$144,500.00**	**($17,321.00)**	**-11%**
Expenditures							
Department: 580 - Equipment							
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	14,000.00	20,000.00	6,000.00	43%
88360	Equipment	0.00	0.00	0.00	6,000.00	6,000.00	N/A
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$0.00**	**$14,000.00**	**$26,000.00**	**$12,000.00**	**86%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	147,821.00	118,500.00	(29,321.00)	-20%
99981	Unappropriated Fund Balance	137,176.74	149,497.74	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$137,176.74**	**$149,497.74**	**$147,821.00**	**$118,500.00**	**($29,321.00)**	**-20%**
	Department Total: 580 - Equipment	**$137,176.74**	**$149,497.74**	**$161,821.00**	**$144,500.00**	**($17,321.00)**	**-11%**
Fund Revenue	**Total: 439 - Facility Services**	**$137,176.74**	**$149,497.74**	**$161,821.00**	**$144,500.00**	**($17,321.00)**	**-11%**
Fund Expenditure	**Total: 439 - Facility Services**	**$137,176.74**	**$149,497.74**	**$161,821.00**	**$144,500.00**	**($17,321.00)**	**-11%**
Fund Net	**Total: 439 - Facility Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-11%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 440 - Capital Projects Reserve							
Revenues							
Department: 000 - Non-Departmental							
CS - Charges for Service							
36120	Settlements - Insurance	925,237.66	107,869.82	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$925,237.66**	**$107,869.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	410.20	1,354.24	5,000.00	3,000.00	(2,000.00)	-40%
	Account Classification Total: IN - Interest	**$410.20**	**$1,354.24**	**$5,000.00**	**$3,000.00**	**($2,000.00)**	**-40%**
TI - Interfund Transfers							
36080	Trans - Facility Services	0.00	1,604,000.00	124,237.00	137,381.00	13,144.00	11%
39010	Trans - Fund Closures	0.00	19,244.29	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$1,623,244.29**	**$124,237.00**	**$137,381.00**	**$13,144.00**	**11%**
FB - Fund Balances							
31001	Beginning Fund Balance	74,898.06	75,308.26	1,579,464.00	1,050,000.00	(529,464.00)	-34%
	Account Classification Total: FB - Fund Balances	**$74,898.06**	**$75,308.26**	**$1,579,464.00**	**$1,050,000.00**	**($529,464.00)**	**-34%**
	Department Total: 000 - Non-Departmental	**$1,000,545.92**	**$1,807,776.61**	**$1,708,701.00**	**$1,190,381.00**	**($518,320.00)**	**-30%**
Expenditures							
Department: 000 - Non-Departmental							
CO - Capital Outlay							
88170	Facilities Improvement	0.00	120,443.12	473,796.00	62,000.00	(411,796.00)	-87%
88340	Bldg Improvement	925,237.66	107,869.82	0.00	245,000.00	245,000.00	N/A
	Account Classification Total: CO - Capital Outlay	**$925,237.66**	**$228,312.94**	**$473,796.00**	**$307,000.00**	**($166,796.00)**	**-35%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	734,905.00	383,381.00	(351,524.00)	-48%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$734,905.00**	**$383,381.00**	**($351,524.00)**	**-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
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	500,000.00	500,000.00	0.00	0%
99981	Unappropriated Fund Balance	75,308.26	1,579,463.67	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$75,308.26**	**$1,579,463.67**	**$500,000.00**	**$500,000.00**	**$0.00**	**0%**
Department Total: 000 - Non-Departmental		**$1,000,545.92**	**$1,807,776.61**	**$1,708,701.00**	**$1,190,381.00**	**($518,320.00)**	**-30%**
Fund Revenue	**Total: 440 - Capital Projects Reserve**	**$1,000,545.92**	**$1,807,776.61**	**$1,708,701.00**	**$1,190,381.00**	**($518,320.00)**	**-30%**
Fund Expenditure	**Total: 440 - Capital Projects Reserve**	**$1,000,545.92**	**$1,807,776.61**	**$1,708,701.00**	**$1,190,381.00**	**($518,320.00)**	**-30%**
Fund Net	**Total: 440 - Capital Projects Reserve**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-30%**

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 Captial 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**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
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%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99301	Trans - Finance	384,894.71	597,323.65	1,101,859.00	735,646.00	(366,213.00)	-33%
99460	Trans - Equipment Reserve	39,316.53	5,350.00	3,000.00	3,000.00	0.00	0%
99480	Trans - Personnel	399,613.10	389,523.21	423,056.00	423,056.00	0.00	0%
99485	Trans - Risk Management	0.00	22,952.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	2,702.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	4,525.51	14,000.00	0.00	0.00	0.00	N/A
99840	Trans - General Admin	190,580.27	192,263.76	171,278.00	171,278.00	0.00	0%
	Account Classification Total: IF - Interfund Transfers	**$2,384,417.61**	**$2,484,485.68**	**$3,008,154.00**	**$2,577,378.00**	**($430,776.00)**	**-14%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	114,552.00	204,298.00	89,746.00	78%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$114,552.00**	**$204,298.00**	**$89,746.00**	**78%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	96,000.00	70,200.00	(25,800.00)	-27%
99980	Reserve Future Expenditures	0.00	0.00	470,000.00	600,000.00	130,000.00	28%
99981	Unappropriated Fund Balance	983,126.29	1,223,021.94	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$983,126.29**	**$1,223,021.94**	**$566,000.00**	**$670,200.00**	**$104,200.00**	**18%**
	Expenditures Total	**$6,345,079.98**	**$6,841,392.34**	**$7,812,165.00**	**$7,014,179.00**	**($797,986.00)**	**-10%**
	Fund Revenue Total: 150 - Internal Services	**$6,345,079.98**	**$6,841,392.34**	**$7,812,165.00**	**$7,014,179.00**	**($797,986.00)**	**-10%**
	Fund Expenditure Total: 150 - Internal Services	**$6,345,079.98**	**$6,841,392.34**	**$7,812,165.00**	**$7,014,179.00**	**($797,986.00)**	**-10%**
	Fund Net Total: 150 - Internal Services	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-10%**

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
Requirements by Budgetary Category				
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**
Requirements by Fund				
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**
Resources by Budgetary Category				
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	-	-	-	-

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

Materials and Services Costs cover the cost of the annual audit for the County and email services.

Mandated Services listed that are transfers to other departments that are used to support the County in general.

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Revenues							
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%**
Expenditures							
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
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%
99301	Trans - Finance	384,894.71	597,323.65	1,101,859.00	705,646.00	(396,213.00)	-36%
99480	Trans - Personnel	399,613.10	389,523.21	423,056.00	423,056.00	0.00	0%
99485	Trans - Risk Management	0.00	22,952.00	0.00	0.00	0.00	N/A
99840	Trans - General Admin	190,580.27	192,263.76	171,278.00	171,278.00	0.00	0%
	Account Classification Total: IF - Interfund Transfers	**$2,337,873.57**	**$2,465,135.68**	**$3,005,154.00**	**$2,544,378.00**	**($460,776.00)**	**-15%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	114,552.00	204,298.00	89,746.00	78%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$114,552.00**	**$204,298.00**	**$89,746.00**	**78%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	470,000.00	600,000.00	130,000.00	28%
99981	Unappropriated Fund Balance	896,756.15	1,057,081.70	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$896,756.15**	**$1,057,081.70**	**$470,000.00**	**$600,000.00**	**$130,000.00**	**28%**
	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%**
Fund Revenue	**Total: 150 - Internal Services**	**$3,311,655.73**	**$3,522,217.38**	**$3,592,706.00**	**$3,348,676.00**	**($244,030.00)**	**-7%**
Fund Expenditure	**Total: 150 - Internal Services**	**$3,311,655.73**	**$3,522,217.38**	**$3,592,706.00**	**$3,348,676.00**	**($244,030.00)**	**-7%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 150 - Internal Services							
Revenues							
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%**
Expenditures							
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**	

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	96,000.00	70,200.00	(25,800.00)	-27%
99981	Unappropriated Fund Balance	86,370.14	78,901.13	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$86,370.14**	**$78,901.13**	**$96,000.00**	**$70,200.00**	**($25,800.00)**	**-27%**
Department Total: 580 - Equipment		**$95,194.65**	**$92,901.13**	**$96,000.00**	**$100,200.00**	**$4,200.00**	**4%**
Fund Revenue	**Total: 150 - Internal Services**	**$95,194.65**	**$92,901.13**	**$96,000.00**	**$100,200.00**	**$4,200.00**	**4%**
Fund Expenditure	**Total: 150 - Internal Services**	**$95,194.65**	**$92,901.13**	**$96,000.00**	**$100,200.00**	**$4,200.00**	**4%**
Fund Net	**Total: 150 - Internal Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**4%**

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.

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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Library	Management Assistant	15171160575	1.0000	Non-Union	UH23	5	$0.00	$51,983.97	$909.72	$3,223.01	$753.768	$1,039.68	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,317.44	$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	$25,176.31	$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	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
			33.8000				**$480.00**	**$1,007,897.98**	**$17,638.21**	**$62,489.67**	**$14,614.52**	**$20,157.96**	**$1,164.48**	**$178,500.00**	**$0.00**	**$420.12**	**$346.80**	**$ 103,825.48**	**$ 1,411,598.00**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 151 - Exteneral Services							
Revenues							
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%**
Expenditures							
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%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	89,830.66	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$89,830.66**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 711 - Library Service District		**$0.00**	**$1,286,830.24**	**$1,386,754.00**	**$1,412,285.00**	**$25,531.00**	**2%**
Fund Revenue	**Total: 151 - Exteneral Services**	**$0.00**	**$1,286,830.24**	**$1,386,754.00**	**$1,412,285.00**	**$25,531.00**	**2%**
Fund Expenditure	**Total: 151 - Exteneral Services**	**$0.00**	**$1,286,830.24**	**$1,386,754.00**	**$1,412,285.00**	**$25,531.00**	**2%**
Fund Net	**Total: 151 - Exteneral Services**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**2%**

Klamath County, Oregon
2014-2015 Budget Presentation

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

Public Safety Program - This program is to encourage and facilitate the public safety of the county.

169 - Justice Court
170 - District Attorney
175 - Community Corrections
211 - Sheriff
231 - Juvenile
251 - Animal Control
271 - Emergency Management

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Department Mission:

To provide the citizens of Klamath County with judicial stewardship while pursuing justice and public safety but also while operating in accordance with the Oregon Revised Statutes.

Mandated Services:

Justice Court is not mandated, but rather provided as both a service to Klamath County and a service to the public—enabling the public to have local courts deciding local issues. In addition, the civil functions (Justice Court Small Claims Court and Justice Court Civil Court) are able to be navigated without legal representation and at a significantly lower cost than the circuit court. Filing fees are set by the Oregon Revised Statutes in Chapter 55.

Department Overview:

The Justice court is providing judicial services regarding citations issued through the following agencies: Klamath County Sheriff's Office, (traffic and boating); Oregon State Police, City of Malin Police Department, City of Merrill Police Department, Klamath County Animal Control, Klamath County Code Enforcement, Klamath County Fire Department; Klamath County Health Department (Air Quality); Oregon Department of Transportation (Weighmaster); Oregon Fish and Game; Oregon Parks Department. Short range goals are to expand our credit card online payment process, increase collection efforts through the county's contract with Carter Jones, and to improve court's information technology usage.

Successes and Challenges:

The Justice Court is self-supporting through fines collected from citations and from civil filing fees. Upcoming challenges include maintaining sufficient qualified staffing to process citations and payments as citations increase.

Budget Overview:

The Court's expense budget is relatively fixed and the revenue side of the budget is dependent on outside factors – for example, when Klamath County Sheriff's Office cuts patrol, the number of citations issued decreases and revenue decreases. Eight years ago, approximately 4000 citations per issued. In 2011-2012, only 2050 citations were issued. In 2012-13, 2097 citations were issued.

In 2010-2011, the Court processed 2,398 citations with $292,372 being turned over to the General Fund. In 2011-2012, the court processed 2050 citations with $263,000 in revenue being turned over to the General Fund. In 2012-2013, the court processed 2097 citations (with the majority occurring under the new sheriff's direction) with $285,000 being turned over to the General Fund.

As a comparison, from July 1, 2012 through December 31, 2012, 957 citations were issued with 541 being issued by deputies under Sheriff Evinger. From January 1, 2013 through June 30, 2013, 1150 citations were issued with 729 being issued by deputies under Sheriff Skrah. From July 1, 2013, through December 31, 2013, 1153 citations were issued with 742 being issued by deputies.

It appears that the citations to date (approximately 1400 as of February 2014) will far exceed 2000 for the fiscal year 2013-14.

As one can easily determine the number of citations has a direct effect on the amount of general revenue contributions made by the Justice Court.

There is no quota imposed for revenue; the amount listed is anticipated but cannot be mandated as the requirement would be a violation of judicial ethics which require impartiality and fairness in all cases.

Significant Changes:

During the 2014-15 year, the clerk position is increased to 0.9 FTE and the second position left vacant. Court hours are Monday-Thursday with arraignments being set all day on Tuesdays. Court hearings are set on Thursdays. The 0.9 FTE clerk was working half-day on Fridays which has resulted in steady revenue on that day; our plan is for the Court to close at 12 noon and to use the afternoon to process paperwork. Credit card processing was installed and revenue has increased.

Key issues:

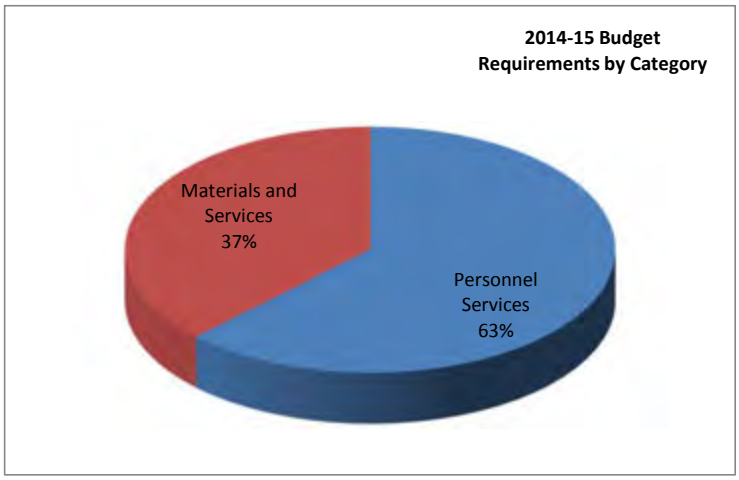
Credit card processing over the phone is in place and an additional expansion into the public being able to go online independent of the Court to pay is anticipated.

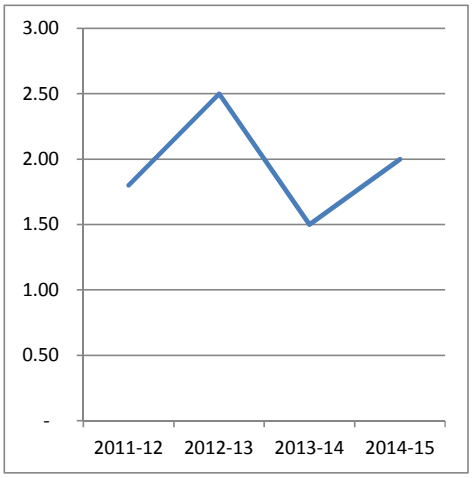
The issue of declining citations is not one which the Court has control over, the majority of citations are issued by the Sheriff's Office and his budget thus directly impacts Justice Court.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
169 Justice Court

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	117,741	100,769	112,081	115,757
Materials and Services	81,942	77,802	74,627	69,340
Subtotal Current Expenditures	**199,682**	**178,570**	**186,708**	**185,097**
Interfund Transfers	-	25,264	-	-
Subtotal Noncurrent Expenditures	**-**	**25,264**	**-**	**-**
Total Requirements by Budgetary Category	**199,682**	**203,835**	**186,708**	**185,097**
Requirements by Fund				
General Fund (101)	199,682	203,835	186,708	185,097
Total Requirements by Fund	**199,682**	**203,835**	**186,708**	**185,097**
Resources by Budgetary Category				
Miscellaneous	438	-	-	-
Fines and Forfeitures	175,402	203,835	186,708	185,097
Interfund Transfers	23,842	-	-	-
Total Resources by Budgetary Category	**199,682**	**203,835**	**186,708**	**185,097**
Full-Time Employee Equivalents	1.80	2.50	1.50	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Justice Court	185,097	115,757	2.00
Total Mandates	**185,097**	**115,757**	**2.00**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Justice Court	Justice of the Peace	10016960060	1.0000	Non-Union	JP01	1	$0.00	$40,375.76	$0.00	$2,503.30	$585.45	$807.52	$34.45	$10,500.00	$0.00	$86.04	$0.00	$6,863.88	$61,756.39
Justice Court	Justice Court Clerk	10016960740	1.0000	Local 121	LH13	4	$0.00	$33,817.71	$591.81	$2,096.70	$490.36	$676.35	$34.45	$10,500.00	$0.00	$20.88	$20.40	$5,749.01	$53,997.67
			2.0000				**$0.00**	**$74,193.47**	**$591.81**	**$4,600.00**	**$1,075.81**	**$1,483.87**	**$68.90**	**$21,000.00**	**$0.00**	**$106.92**	**$20.40**	**$12,612.89**	**$115,754.06**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 169 - Justice Court							
FF - Fines and Forfeitures							
35120	Fines - Traffic	175,402.27	203,834.58	186,708.00	185,097.00	(1,611.00)	-1%
Account Classification Total: FF - Fines and Forfeitures		**$175,402.27**	**$203,834.58**	**$186,708.00**	**$185,097.00**	**($1,611.00)**	**-1%**
MI - Miscellaneous							
36100	Miscellaneous	438.40	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$438.40**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	23,841.78	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$23,841.78**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 169 - Justice Court		**$199,682.45**	**$203,834.58**	**$186,708.00**	**$185,097.00**	**($1,611.00)**	**-1%**
Expenditures							
Department: 169 - Justice Court							
PS - Personnel Services							
60060	Justice of the Peace	39,976.08	40,436.74	39,976.00	40,376.00	400.00	1%
60740	Justice Court Clerk	42,756.26	28,494.85	33,478.00	33,818.00	340.00	1%
63930	FICA	5,582.50	4,309.27	5,619.00	5,676.00	57.00	1%
63940	Workmans Compensation Tax	60.51	51.36	69.00	69.00	0.00	0%
63941	Workmans Compensation	572.92	1,611.09	1,689.00	1,484.00	(205.00)	-12%
63950	Medical Insurance	19,574.99	17,500.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	121.09	106.97	107.00	107.00	0.00	0%
63952	Short Term Disability	32.30	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	8,060.52	7,582.57	11,753.00	12,615.00	862.00	7%
63980	Unemployment Compensation	1,003.38	655.36	770.00	592.00	(178.00)	-23%
Account Classification Total: PS - Personnel Services		**$117,740.55**	**$100,768.61**	**$112,081.00**	**$115,757.00**	**$3,676.00**	**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
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	1,200.00	1,200.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	340.00	340.00	0.00	0%
44080	Office Machine Repairs	1,750.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	2,386.12	663.85	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	350.00	0.00	500.00	500.00	0.00	0%
44203	Credit Card Fees	1,687.76	1,809.29	0.00	0.00	0.00	N/A
44264	Security/Alarms	0.00	269.91	0.00	360.00	360.00	N/A
44270	Bldg Maintenance & Repair	0.00	0.00	500.00	200.00	(300.00)	-60%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	360.00	360.00	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	200.00	200.00	N/A
44450	Witness Fees	0.00	0.00	100.00	100.00	0.00	0%
44530	Janitorial Services	0.00	0.00	400.00	150.00	(250.00)	-63%
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	3,122.96	2,082.02	3,000.00	2,000.00	(1,000.00)	-33%
44630	Garbage Pickup	0.00	188.80	240.00	240.00	0.00	0%
44640	Telephone	1,311.23	1,177.29	900.00	0.00	(900.00)	-100%
44650	Rent	31,471.36	31,753.89	32,310.00	32,338.00	28.00	0%
44700	Postage	1,933.95	837.77	2,000.00	2,000.00	0.00	0%
44996	Hardware / Software Maintenance	3,556.00	3,605.99	4,500.00	4,500.00	0.00	0%
99755	Risk Management	0.00	254.00	378.00	282.00	(96.00)	-25%
99760	Insurance/Liability	411.00	414.00	707.00	529.00	(178.00)	-25%
99765	Insurance/Workmans Compensation	84.32	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	31,344.00	31,344.00	20,047.00	17,865.00	(2,182.00)	-11%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	1,875.00	1,870.00	(5.00)	0%
99782	Steering Committee User Charge	0.00	630.00	1,830.00	906.00	(924.00)	-50%
Account Classification Total: MS - Material and Services		**$81,941.90**	**$77,801.61**	**$74,627.00**	**$69,340.00**	**($5,287.00)**	**-7%**
IF - Interfund Transfers							
99850	Trans - General Non Dept	0.00	25,264.36	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$25,264.36**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 169 - Justice Court		**$199,682.45**	**$203,834.58**	**$186,708.00**	**$185,097.00**	**($1,611.00)**	**-1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 100 - General Fund	$199,682.45	$203,834.58	$186,708.00	$185,097.00	($1,611.00)	-1%
Fund Expenditure	Total: 100 - General Fund	$199,682.45	$203,834.58	$186,708.00	$185,097.00	($1,611.00)	-1%
Fund Net	Total: 100 - General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	-1%

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Department Mission:

To prosecute criminal cases of adult and juvenile offenders, prosecute probation violators, litigate child dependency cases, coordinate homicide investigations, assist crime victims, advise Department of Human Services, pursue collections in non-support cases, and advise public on matters relating to the criminal justice system.

Mandated Services:

District Attorney - Mandated by ORS 8.650
The District Attorney must prosecute violators of the law pursuant to ORS 8.650. That process includes the initiation of indictment proceedings. Additionally, pursuant to ORS 8.660, a District Attorney must: Administer laws on public assistance and support enforcement; Collect state penalties and forfeitures; Assist the juvenile court; and Advise and represent county officers and employees, unless the county's governing body appoints legal counsel to handle those duties.

Prosecuting Attorneys – Constitution of Oregon Article VII§17
There shall be elected by districts compromised of one, or more counties, a **sufficient number of Prosecuting Attorneys, who shall be the law officers of the State**, and of the counties within their respective districts, and shall perform such duties pertaining to the administration of Law, and general police as the Legislative Assembly may direct.

Crime Victim's Rights, HB 2482 - Mandated by 18 U.S.C. § 3771, Senate Bill 233
Congress passed the Victims of Crime Act on October 12, 1984. This Act serves as central source federal funding to support direct services to victims of crime. The District Attorney's Office has applied for and received funding over the last 28 years. This funding currently provides two full-time victim service advocates who are trained professionals providing services to victims of crime. Further, Senate Bill 233 grants crime victims authority to consult for violation of constitutional rights.

The following are services provided by this office:

- Notifying all victims of crime their constitutional rights pursuant to Senate Bill 233.
- Provide ongoing case status information to all victims of crime and facilitate involvement when possible with the handling of the criminal case.
- Assist victims with the return of any recovered or seized property.
- Assist crime victims with Crime Victims Compensation applications. Information and applications are provided regarding the compensations program and to referral agencies in the community.
- Prepare victims and witnesses for court appearances, provide support during these appearances and help with any problems that may arise.
- Participate and encourage public awareness regarding the issues surrounding crime victims.
- Provide referrals to agencies for crime victims in need of services or assistance.
- Provide information to crime victims concerning restitution which includes, explaining the procedures involved with the collection of restitution, preparing victims for restitution

hearings when necessary, and assisting the victim with the completion of the restitution forms.
- Maintain an active network with other agencies that may offer assistance to victims of crime.
- Seek to alleviate the distress of the crime victim by addressing individual needs
- Oversees and runs the Victim Impact Panel.

Employees that provide these services are:
One Victim's Assistance Coordinator, one Victim Advocate, one grant funded Domestic Violence Victim Advocate, and one Paralegal work in Victim's Assistance.

Volunteer Services:
We expect to leverage volunteers to fulfill much needed support in this department to better fulfill services to victims. However, we cannot replace the two trained professionals who work directly with murder, rape and assault victims.

Support Enforcement - Mandated by ORS 8.650
The District Attorney's Office provides two full-time employees to assist the citizens of Klamath County with child support services. Those services are available for both custodial and noncustodial parents.

The following are services provided by this office:
- Record keeping and distribution of services
- Locating a parent
- Establishing paternity
- Establishing and enforcing support orders
- Periodic review and modification of existing support orders
- Establishment and enforcement of medical support

Employees that provide these services are:
Two full-time child support case-workers, District Attorney, several Deputy District Attorneys, and Paralegal/Budget Officer work on both child support and criminal non-support cases. Most of the funds used in this department are reimbursed.

Mental Health Civil Commitments – Mandated by ORS 426.100(4)(b)
The responsibility for representing the state's interest in commitment proceedings, including, but not limited to, preparation of the state's case and appearances at commitment hearings is as follows:

(b) The district attorney if requested to do so by the governing body of the county; or

(c) In lieu of the district attorney under paragraph (b) of this subsection, a counsel designated by the governing body of a county shall take the responsibility. A county governing body may designate counsel to take responsibility under this paragraph either for single proceedings or for all such proceedings the county will be obligated to pay for under ORS 426.250. If a county governing body elects to proceed under this paragraph, the county

governing body shall so notify the district attorney. The expenses of an attorney appointed under this paragraph shall be paid as provided under ORS 426.250.

Employee that provides this service:
A Deputy District Attorney is assigned to work with the State of Oregon's contracted Mental Health Provider, prepare and attend civil commitment hearings as directed by the courts. *(The target budget will force a DDA to work these cases but would require a reduction of filing other criminal matters)*

Medical Examiners – Mandated by ORS 146.065
A county's governing body must appoint a medical examiner to investigate questionable deaths. A county must pay for the medical examiner's expenses, including equipment, maintenance costs, investigation costs and compensation. ORS 146.075(2) and (4). Additionally, a county must pay for the burial of any unclaimed bodies. ORS 146.075(5). ORS chapter 146 also sets forth the procedure for investigating deaths. Medical examiners and sheriffs must follow these procedures. ***(Duty to be provided by County)***

Autopsies – Mandated by ORS 146.117(1)
A medical examiner or district attorney may order an autopsy performed in any death requiring investigation. This authorization for an autopsy shall permit the pathologist to remove and retain body tissues or organs from the deceased for the purpose of the legal or medical determination of the manner or cause of death, or other purposes approved under policies established by the District Medical Examiner Advisory Board.

The District Attorney's Office has been assigned a half-time Deputy Medical Examiner/Investigator by the Board of Commissioner to work with the State Medical Examiner to investigate questionable deaths, assist Dr. Olson with all autopsies, prepare Rapid Automated Information Log (RAIL) reports and enter the reports into the State's system so death certificates can be issued to the families.

Employee that provides these services:
Half-time Deputy Medical Examiner. The County has attempted to use this position for targeted cuts on two prior occasions and it has been unsuccessful. To do without it creates a substantial inconvenience to families when most vulnerable, creates complications for funeral homes and medical professionals in the community, and law enforcement.

Multidisciplinary Interagency Team (MDT) – Mandated by ORS 418.747
The District Attorney in each county shall be responsible for developing interagency and multidisciplinary teams to consist of but not be limited to law enforcement personnel, State Office for Services to Children and Families protective service workers, Child Care Division personnel, school officials, health departments and courts, as well as others specifically trained in child abuse, child sexual abuse and rape of children investigation.

Employees that provide these services are:
A Deputy District Attorney and Victim Service Advocate personnel are assigned to run the MDT. The Team meets twice a month.

Local Public Safety Coordinating Council (LPSCC) – Mandated by ORS 423.560(1)(c)
The board or boards of county commissioners of a county shall convene a local public safety coordinating council. The council shall include, but need not be limited to:

(c) The district attorney of the county or, if two or more counties have joined together to provide community corrections services, a district attorney selected by the district attorneys of the counties

The Klamath County LPSCC was established by Senate Bill 1145 (1995) to coordinate local criminal justice policy among affected criminal justice entities. Meetings are held quarterly to encourage the active participation of countywide leadership, to foster close collaboration in the development and operation of public safety operations and policies, and to promote coordinated public safety operations and policies.

Employees that provide these services are:
The District Attorney and Paralegal attends the LPSCC meetings on a quarterly basis.

Sexual Assault Response Team (SART) – Mandated by ORS 147.401
In January of 2012, Oregon Legislature passed ORS 147.401 which mandates each District Attorney to establish and maintain a Sexual Assault Response Team (SART).

147.401 Sexual assault response teams. (1) The district attorney in each county shall organize a sexual assault response team to consist of:
(a) A representative of the district attorney's office;
(b) A representative of a prosecution-based victim assistance program or unit;
(c) A sexual assault forensic examiner;
(d) At the discretion of the district attorney, a representative of the county sheriff's office or a representative of local law enforcement agencies or both;
(e) A representative of a nonprofit agency or program that receives moneys administered by the Department of Human Services or the Department of Justice and that offers safety planning, counseling, support or advocacy to victims of sexual assault; and
(f) Other persons the district attorney considers necessary for the operation of the team or as recommended by the team.
(2) Each team must meet:
(a) At least quarterly at a time appointed by the district attorney of the county; and
(b) Independently of the county's multidisciplinary child abuse team.
(3)(a) Each team shall develop and adopt protocols addressing the response to adult and adolescent sexual assault victims in the county.
(b) Protocols adopted pursuant to paragraph (a) of this subsection may incorporate by reference, in part or in whole, protocols relating to child sexual abuse developed pursuant to ORS 418.747. [2011 c.511 §1]

As directed by the above statute, Klamath County (SART) is a coordinated, multi-agency, multi-disciplinary approach to investigating reports of known or suspected sexual abuse, sexual assault and sexual exploitation. The team has four components: law enforcement, protective services, sexual assault medical examiners, and advocacy groups. The mission of (SART) is to improve the sensitivity of the response to sexual assault victims, by mitigating the trauma of the physical exam and interviews necessary for successful prosecution to hold offenders accountable.

The Team protocols are in place and we are waiting for the appointed District Attorney to sign the Memorandum of Understanding.

Employees that provide this service:
The District Attorney and Victim Service Advocate attend SART on a monthly basis.

Victim Impact Panel - Mandated by ORS 813.020(3)
In a county that has a victim impact program a court may require the person to attend a victim impact treatment session. If the court requires attendance under this section, the court may require the defendant to pay a reasonable fee to the victim impact program to offset the cost of the defendant's participation. The fee shall be established for each county by the victim impact panel coordinator and steering committee of that county and shall be not less than $5 or more than $50. This office advocates strongly that our local courts order offenders to attend this panel as part of their sentence. The court orders between 250 – 300 people to attend a Victim Panel annually. This number is driven by the number of DUII arrests in Klamath County.

Employees that provide these services are:
Two Victim Assistance personnel and the Volunteer DUII Task Force Director coordinate and run Victim Panel on a monthly basis.

Self-Imposed Services:

Klamath County Domestic Violence Reduction Unit (KCDVRU) – Mandated to comply with all financial and programmatic requirements as set forth by the Department of Justice
The KCDVRU was formed in 1997 in a collaborative effort of the District Attorney and the Klamath Crisis Center. To date this office has received over 4 million dollars in federal funds. This funding has allowed Klamath County to form a coordinated community response to domestic violence and sexual assault. The Unit consists of 21 community agencies who are committed in addressing public safety issues surrounding victims of domestic violence, dating violence, sexual assault, and stalking. We have been able to sustain key employees through this funding, vigorously prosecute domestic violence cases, while assuring the protection and safety of our victims.

DUII Task Force
The Program was implemented in 1984 by the District Attorney's Office. The sole purpose for which the DUII Task Force when it was formed was to establish and maintain a healthy community of drug-free DUII related fatalities and serious injuries due to the impaired driver, through education, prevention information and to make "The Right Choice." The Task Force currently has 7 volunteer members. The DUII Task Force has received both local and state awards in recent years for their dedication and saturation patrols efforts in Klamath County.

The Task Force is funded by Klamath County DUII offenders who are required to attend "Victim Panel". This panel is a group of volunteers who have been strongly affected by the crime of DUII, and are willing to share their story with DUII offenders. This office advocates strongly that our local courts order offenders to attend this panel as part of their sentence.

Employees that provide these services are:
A Deputy District Attorney and Victim Service Advocate attend DUII Task Force meetings on a monthly basis.

Major Crime Team (MCT)
The team's function is to investigate murders, officer involved shootings, in-custody deaths and other major crimes occurring within Klamath County, that the district attorney deems necessary. The Team consists of members of the District Attorney's Office, Law Enforcement and Community Corrections. The MCT is responsible for:

- Maintaining a roster of advanced detectives capable of responding to and effectively investigating major homicides and other complex criminal cases.
- Responding in appropriate numbers to facilitate these investigations.
- Providing smaller agencies the personnel and resources that they would not necessarily have for complex investigations.
- Providing advanced training and information sharing to its members through team meetings.

Employees that provide these services are:
The District Attorney attends the MCT meetings. The meetings are scheduled when a major crime in Klamath County has occurred.

Elder Abuse Task Force
The Elder Abuse Task Force was formed to work closely with Seniors and Disabled Services focusing on Elder Abuse and People with Disabilities issues. The mission of the Task Force is to review, investigate and prosecute crimes committed against older adults in Klamath County; to prevent crimes through professional and community education, and to increase awareness of available resources for services.

Employees that provide these services:
A Victim Service Advocate and a Deputy District Attorney attend Elder Abuse Task Force meetings on a monthly basis to review and address these cases.

Veteran's Court
The District Attorney's Office is the founder and a collaborative partner of the Klamath County Veteran's Treatment Court. This is Oregon's first Veteran's Court, which began operation in November 2010. The goal is to integrate a wide array of services to help veterans in trouble with the criminal justice system. The role of the prosecutor is the "gate keeper" and selects offenders who participate in the program; obtains prior criminal histories of offenders, participates in team meetings and is assigned to attend Veteran's Court on a weekly basis.

Employee that provides this service:
A Deputy District Attorney is assigned to Veteran's Court and attends meetings as scheduled by the coordinator of the program. *(The District Attorney's Office will no longer participate in this program if the target budget is adopted)*

Drug Court
The mission of drug courts is to stop the abuse of alcohol and other drugs and related criminal activity. Drug courts are a highly specialized team process that functions within the existing Circuit Court structure to address nonviolent drug related cases. The team consists of a judge, court staff, prosecutor, defense attorneys, probation officers, substance abuse evaluators, and treatment professionals all working together to support and monitor a participant's recovery. The role of the prosecutor is much like Veteran's Court and is assigned to attend Drug Court on a weekly basis.

Employee that provides this service:
A Deputy District Attorney is assigned to Drug Court and attends meetings as scheduled by the coordinator of the program. *(The District Attorney's Office will no longer participate in this program after the grant runs out if the target budget is adopted)*

Klamath County Courts have received grant funding to run both Veteran's Court and Drug Court. There are many collaborated partners in our community that are vested to these projects. This office is a critical partner for the success of both programs.

Department Overview:
The District Attorney's Office is made of both a criminal and civil division.

Criminal Division FTE's

With the proposed target budget cuts for FY 2014-15, the criminal division would consist of:

- One (1) District Attorney
- Four (4) Deputy District Attorneys
- Three (3) Legal Assistant III's
- Two (2) Legal Assistant I's
- Two (2) Victim Service Advocates
- Half-Time (.5) Medical Examiner/Investigator

With the help of a federally funded grant through the Office of Violence Against Women (OVW), we have been able to form the Klamath County Domestic Violence Reduction Unit (KCDVRU), which has enabled us to sustain:

- Half-Time (.5) Program Coordinator contracted through the Klamath Crisis Center.
- One (1) Victim's Advocate contracted through the Klamath Crisis Center.

Civil Division FTE's

The civil division is the Non-Support Office, which consists of:

- One (1) Support Enforcement Specialist
- One (1) Legal Assistant.

The Job

It is the job of the District Attorney to seek justice. We believe that justice delayed is justice denied. The District Attorney's Office over the last fiscal year has aligned its case management to meet the goal of rapid case resolution to insure justice and reduce crime by providing swift and certain consequences. We have worked collaboratively with the Sheriff, Court, and Defense Bar on what is being referred to as "Super-Tuesday" to achieve a case resolution rate of 138% over the previous five month time period since our changes have taken effect. Consequently, we have resolved over 440 cases over the time period and have increased the number of trials from an average of four (4) to 11 (eleven) per month. This long-term we believe will reduce crime and the number of cases but in the short-term takes substantial resources. Should the target budget be adopted this case success rate will fall substantially because of the lack of resources.

Successes and Challenges:

Successes

We continue to work very hard to prosecute cases brought forth even in the midst of budget reductions. We were able to resolve 1129 felony and 1753 misdemeanor cases in 2013.

As of January of this year we have increased the number of months we are sending felon's to prison by twenty-five percent (25%). This is a substantial increase due to case management and quicker case resolution and focus.

Sentencing Guidelines

The sentencing guidelines are essentially a grid that places offenders at a certain spot based on two factors: the criminal history and the seriousness of the offense. The grid's X axis (the horizontal, or left to right axis) is the offender's criminal history. This axis starts out with an offender who has no criminal history, then moves the offender along depending on how many prior convictions he has. The Y axis (or vertical) is the seriousness of the offender's crime, ranked 1 - 11. Murder, for example is an 11. The Oregon Legislature substantially changed the guidelines in 2013 in an attempt to reduce prison costs. These changes have reduced the number of days served in prison for certain crime but because of our new case management system we are outstripping those changes as we deal with our backload.

The Oregon Sentencing Guidelines Grid

Crime Seriousness	A	B	C	D	E	F	G	H	I	Prob Term	Max Depart	PPS
11	225-269	196-224	178-194	164-177	149-163	135-148	129-134	122-128	120-121	5 Years		3 Years
10	121-130	116-120	111-115	91-110	81-90	71-80	66-70	61-65	58-60			
9	66-72	61-65	56-60	51-55	46-50	41-45	39-40	37-38	34-36			
8	41-45	35-40	29-34	27-28	25-26	23-24	21-22	19-20	16-18	3 Years		
7	31-36	25-30	21-24	19-20	16-18	180 90	180 90	180 90	180 90		18 Mos.	
6	25-30	19-24	15-18	13-14	10-12	180 90	180 90	180 90	180 90			2 Years
5	15-16	13-14	11-12	9-10	6-8	180 90	120 60	120 60	120 60	2 Years	12 Mos.	
4	10-11	8-9	120 60	120 60	120 60	120 60	120 60	120 60	120 60			
3	120 60	120 60	120 60	120 60	120 60	120 60	90 30	90 30	90 30		6 Mos.	1 Year
2	90 30	90 30	90 30	90 30	90 30	90 30	90 30	90 30	90 30	1½ Years		
1	90 30	90 30	90 30	90 30	90 30	90 30	90 30	90 30	90 30			

The presumptive grid block for any felony conviction is the intersection where the crime seriousness ranking and the criminal history classification meet. Grid blocks in the shaded area represent the range of presumptive imprisonment and post-prison supervision (PPS). Non-shaded grid blocks are presumptive sentences of probation (Prob. Term) with local custodial sanctions in days (upper number) and maximum jail days without a departure (lower number).

The probation term of 5 years applies to levels 9-11, the term of 3 years applies to levels 6-8, 2 years applies to levels 3-5, and 1 ½ years applies to levels 1-2.

The upward dispositional departure maximum sentence (Max Dispositional Depart) for a presumptive probation sentence shall be:

(a) Up to six months for offenses classified in Crime Categories 1 and 2, or grid blocks 3-G, 3-H and 3-I;
(b) Up to twelve months for offenses classified in grid blocks 3-A through 3-F, 4-C through 4-I and 5-G through 5-I; and
(c) Up to eighteen months for offenses classified in grid blocks 5F, 6F through 6-I, and 7-F through 7-I.

Under certain conditions a probation sentence may be imposed in grid blocks 8G, 8-H and 8-I without a departure.

District Attorney Diversions

An alternative to conviction for first time offenders for non-person crimes is for the offender to enter into a District Attorney (DA) Diversion. The conditions of the DA Diversion vary depending on the crime classification and offender criminal history. An example would be a first time offender involved in a shoplifting at a local merchant. We would offer the offender an opportunity to be held accountable by paying a fee to our office, paying statutory court fines, paying restitution to the merchant and a number of public service hours to be performed. The offender is placed on the DA Diversion for 6 to 12 months to complete the conditions. In some cases an additional condition of treatment or classes is added to those conditions.

Since 2010 about seventy-nine percent of (79%) offenders successfully completed their diversion The DA Diversion revenue collected is placed into the general fund to offset expenses in the District Attorney's budget.

With the targeted budget many of the cases that are currently offered as diversions we would no longer prosecuted and victims would not receive justice and perpetrators would not be held accountable. We would open up diversions to more serious crimes to try some accountability but because of the paperwork could do few of those if the target budget is adopted. We believe this would serve only to increase petty crime in Klamath County because we could no longer hold people accountable.

Maintaining Service to the Public

Victim Services Department continues to maintain the highest level of service possible to victims of crime. We are very fortunate to have two trained and qualified victim's advocates in this department. Working with the victim clientele can be very straining both professionally and emotionally depending on the severity of the case. In person contact, provided by the advocates, is critical as we assist a victim and their family from beginning (investigation & arrest) to the end of the criminal justice system (trial & sentencing) and insures that justice is served and victims rights are protected.

Thanks to the success of the KCDVRU, including over $4,000,000 in grant funds, we have been able to maintain the services of a domestic violence advocate located in our office. Working with this victim population takes specialized training as the services provided to the victim are unique in the way of safety planning for both parents and children, financial needs and often requires the service of other community partners. The grant funds have dwindled and we only anticipate being able to fund a .5 domestic victims advocate under the current targeted budget, which is a reduction in services and will substantially impact our ability to prosecute crimes of domestic violence.

Our Victim's Services Department continues to participate and support the activities of the DUII Task Force by attending meetings and running the Victim Impact Panel once a month. The court ordered money paid to attend the Panel is collected by this office and placed in the general fund. Revenue collected is approximately $10,000 annually. This number will vary depending on the number of DUII arrests in that particular year. Because statutorily we cannot dismiss DUII cases we are mandated to continue to prosecute them.

Support Enforcement

The Support Enforcement Division currently carries nearly 1000 cases and has recently added over 400 additional cases as a result of changes in State policy.

Another duty of this office is the collection of child support. We actively take the legal steps necessary to enforce payment on owed child support, whether it be through a civil or criminal process.

For Support Enforcement we have reduced hours open to the public which have allowed our two support agents to spend more time doing paperwork and mandatory tasks. This time is dedicated to complex issues, which include calculating month by month balances, reviewing a case for possible prosecution, calculating the appropriate amount of child support (initially and modified),

and preparing or responding to interstate paperwork. The reduction in interruptions has helped the critical work of this office to be manageable.

While this office has maintained efficiency, we have been hindered by the lack of attorney and investigator time. Due to the lack of attorney availability, the Support Enforcement Office has some informal criteria guidelines to determine if a case qualifies for prosecution. Another way to enforce child support payments is by filing civil contempt charges. Those filings are down due to the lack of resources.

The Support Enforcement Office strives to make every effort to find the parent responsible for child support payments. Because of our lack of investigators over the last few budget cycles we currently lack the resources to track down parent to pay support. The result is fewer criminal cases are referred due to lack of investigative resources. In addition, personal service of documents can take much longer because one investigator is only available for 20 hours per week, and has many more duties than child support. We try to avoid the cost of using the Sheriff's office for this service.

Maintain Commitment with Community Partners

Pursuant to our mandates, we continue to participate in both the MDT for child physical and sexual abuse cases and SART for adult sexual assault cases.

Department of Justice, Department of Human Services (DHS)

This office has been appearing in court in matters related to activities in juvenile dependency proceedings that occur at any time between the filing of a dependency petition pursuant to ORS 419B.809 and the entry by a court of a disposition order on the merits on all allegations in that petition.

The State of Oregon dedicated funds to maintain the safety and welfare of children in Oregon communities. The goal is to preserve the District Attorney's Office commitment with DHS to ensure representation in juvenile dependency proceedings.

We have been in a contractual agreement with the Department of Justice over the last three years to help provide the necessary services of juvenile dependency cases. The State of Oregon partially reimburses the County for these services.

Grant Awards

The District Attorney's Office has been able to successfully apply and receive grant funds from both the State and Federal Government and anticipate doing the same in the 2014-15 budget year. While the community has been able to benefit from these funding sources, budget cuts exist at all levels of government, and the local government is still responsible for providing the mandated services.

The following award grants are what we expect to apply for in FY 2014-15:

Victims of Crime Act (VOCA) Grant – VOCA funding is passed down by the federal government, which is then passed down to the state. We have been successful in our applications over the years to fund direct services to victims.

Office of Violence Against Women Grant – This grant has allowed us to sustain key employees of the Klamath County Domestic Violence Reduction Unit (KCDVRU). Funding assures our capability to aggressively prosecute domestic violence, sexual assault and stalking cases in Klamath County. The strength of our partnerships further allows us to identify high-risk offenders, expand outreach resources to victims, and most importantly provides a safety net for the survivors of this crime.

Challenges

Employee Layoffs

The District Attorney's Office continues to be hit hard with cuts to our budget. The reduction in employees has been attorneys, management and staff.

Last year's budget cycle left us in a position where we not only reduced staffing and reduced our hours open to the public but cut into our mandated services. The Board of Commissioners restored the staffing cuts mid year because of the impact and in fact added two Legal Assistant I positions so we could be open to the public and fulfill our mandated responsibilities and more importantly were able to provide critical services to victims.

With the targeted budget for FY 2014-15, can only result in reduced staffing because that is our primary expense.

If the targeted cuts are adopted we will layoff two Deputy District Attorneys. We have made the decision based on the fact that we need the non-attorney staff to keep cases moving forward and keep the office open to the victims, attorneys, law enforcement, court staff, and the general public. The support staff makes the flow work and any reduction would result in attorney's doing work that is not cost efficient.

With the targeted budget we will not be filing several case types, reduce many case types from misdemeanors to violations and felonies to misdemeanors. The focus of our office will be on person crimes and we will alter our prosecution of disorderly conduct, theft and drug crimes.

Our prosecutor's court schedules are overwhelming. Klamath prosecutors already carry almost double the caseload of similar counties and cannot continue to do so under the targeted budget and consequently we will only concentrate on the most serious person crimes.

Budget Overview:

The District Attorney's Office is responsible for the following budgets:

100-170-171 (District Attorney – General Fund Dollars)

Major Expenditures

The purpose of funding is to prosecute criminal cases for Klamath County. Approximately 2,882 cases are filed each year and about 4,000 cases are reviewed each year. The majority of this target budget is general fund for personnel & materials and services. The cost to run this department is driven by the number of case referrals by local law enforcement, cases prosecuted, the severity of cases charged, materials necessary for trial preparation, witness fees as mandated by ORS 136.602, supplying discovery to defense as mandated per ORS 135.815, utilization of office equipment, and effective training for attorneys and staff as laws and mandates continually change.

Major Revenue

Revenue is generated by fees and state reimbursement for services. Reimbursement for 3 FTE's is collected in the revenue portion of this budget: VOCA Grant funds (Victim Service Specialist); Unitary Assessment Fees fund (Victim's Assistance); Discovery Fees fund (Legal Assistant III)

222-170-172 (Support Enforcement – General Fund Dollars)

Major Expenditures

The purpose of this funding is to enforce child support and prosecute criminal non-support cases. The Support Enforcement Division is averaging about 1,400 cases a year. This budget is general fund for personnel (2 FTE) & materials and services. The cost to run this department is driven by the number of child support cases pending, establishing paternity, locating the paternal parent, sending out certified and registered postage as required by Oregon Rules of Civil Procedure (ORCP) 9, utilization of office equipment, and effective training for staff as laws and mandates continually changes.

Major Revenue

There are two revenue sources in this budget. We receive a 66% reimbursement from the State for services provided. This reimbursement includes any DDA, Investigator and staff time from employees in the 100-170-171 budget, along with any expenses to run the department.

Incentive revenue is received by the Federal Government to the States for the collection of child support, performance levels of each State's Child Support Division, and the work of each District Attorney's Office.

222-170-173 (Domestic Violence – Federal Grant/No Matching Funds)

Major Expenditures

Grant – No County Matching Funds

Major Revenue

The purpose of this funding is for the prosecution of domestic violence and sexual assault cases. We were the recipients of a continuation award (no matching funds) through the Office of Violence Against Women. We have applied for a 36-month grant beginning 9/1/14. This grant focuses on the investigation, prosecution, offender accountability and victim advocacy for all domestic violence and sexual assault cases in Klamath County. There are no County FTE's funded by this grant. This grant contemplates contracts with the Klamath Crisis Center for a half-time Domestic Violence Advocate and a half-time Project Coordinator.

222-170-174 (DA Enforcement – Drugs – Special Fund)

Major Revenue

This budget was created as a special fund for drug forfeiture cases. Revenue collections have halted due to legislative changes in the law. Funds are utilized for prevention and drug enforcement.

222-170-175 (DA Enforcement – Liquor Law – Special Fund)

Major Revenue

This budget was created for funds collected from Violations of ORS Chapter 471.670. The statute has been repealed and funds are no longer allocated to the District Attorney's Office.

Financial Presentation:

Funding for DA General Fund is pursuant to the following:

Mandated Services:

- District Attorney - ORS 8.650
- Prosecuting Attorneys – Constitution of Oregon Article VII§~~16~~17
- Crime Victim's Rights, HB 2482 - 18 U.S.C. § 3771
- Mental Health Civil Commitments – ORS 426.100(4)(b)
- Medical Examiners/Autopsies – ORS 146.065 & 146.117
- Multidisciplinary Interagency Team (MDT) – ORS 418.747
- Local Public Safety Coordinating Council (LPSCC) – ORS 423.560(1)(c)
- SART Task Force – ORS 147.401

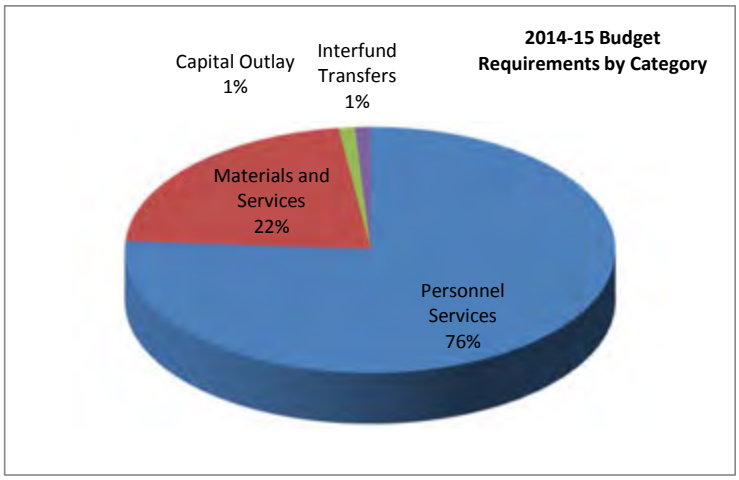
Self-Imposed Services:

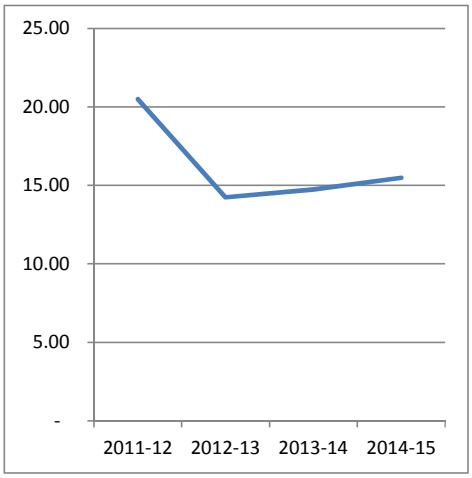
- Major Crime Team
- Victim Impact Panel - ORS 813.020(3)
- Elder Abuse Task Force
- DUII Task Force
- Veteran's Court
- Drug Court

Klamath County, Oregon
2014-2015 Budget Financial Presentation
170 District Attorney

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	1,242,721	1,102,521	1,226,705	1,065,858
Materials and Services	277,679	295,170	505,036	306,621
Capital Outlay	9,893	-	-	15,000
Subtotal Current Expenditures	**1,530,293**	**1,397,691**	**1,731,741**	**1,387,479**
Interfund Transfers	43,886	85,036	10,000	14,332
Unappropriated Fund Balance	65,847	58,718	-	-
Subtotal Noncurrent Expenditures	**109,733**	**143,754**	**10,000**	**14,332**
Total Requirements by Budgetary Category	**1,640,025**	**1,541,445**	**1,741,741**	**1,401,811**
Requirements by Fund				
General Fund (100)	1,361,402	1,356,238	1,261,181	1,184,629
Domestic Violence (120)	250,044	112,963	-	-
District Attorney Enforcement (222)	28,579	72,244	480,560	217,182
Total Requirements by Fund	**1,640,025**	**1,541,445**	**1,741,741**	**1,401,811**
Resources by Budgetary Category				
Intergovernmental	409,177	255,320	499,974	255,776
Charges for Services	115,169	108,453	78,513	81,000
Fines and Forfeitures	27,549	25,424	29,000	36,000
Investment Earnings	242	158	200	150
Interfund Transfers	1,006,872	1,083,707	1,093,944	1,020,685
Miscellaneous	7,239	2,536	2,500	1,500
Beginning Fund Balance	73,777	65,847	37,610	6,700
Total Resources by Budgetary Category	**1,640,025**	**1,541,445**	**1,741,741**	**1,401,811**
Full-Time Employee Equivalents	20.50	14.25	14.75	15.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
District Attorney	1,184,629	949,243	13.50
Support Enforcement	217,182	116,615	2.00
Total Mandates	**1,401,811**	**1,065,858**	**15.50**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
District Attorney	District Attorney	10017017160110	1.0000	Elected	DA01	1	$900.00	$18,716.40	$0.00	$1,160.42	$271.388	$374.33	$34.452	$0.00	$0.00	$86.04	$0.00	$0.00	$20,643.02
District Attorney	Deputy DA II	10017017160121	1.0000	DA Union	UF29	5	$480.00	$69,256.48	$1,211.99	$4,293.90	$1,004.219	$1,385.13	$34.452	$10,500.00	$0.00	$20.88	$20.40	$11,773.60	$99,501.05
District Attorney	Deputy DA II	10017017160121	1.0000	DA Union	UF29	7	$480.00	$73,442.40	$1,285.24	$4,553.43	$1,064.915	$1,468.85	$34.452	$10,500.00	$0.00	$20.88	$20.40	$12,485.21	$104,875.77
District Attorney	Deputy DA II	10017017160121	1.0000	DA Union	UF29	7	$480.00	$79,502.40	$1,391.29	$4,929.15	$1,152.785	$1,590.05	$34.452	$10,500.00	$0.00	$20.88	$20.40	$13,515.41	$112,656.81
District Attorney	Deputy DA II	10017017160121	1.0000	DA Union	UF29	7	$480.00	$73,442.40	$1,285.24	$4,553.43	$1,064.915	$1,468.85	$34.452	$10,500.00	$0.00	$20.88	$20.40	$12,485.21	$104,875.77
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	4	$0.00	$36,445.16	$637.79	$2,259.60	$528.455	$728.90	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,195.68	$57,371.32
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	7	$0.00	$40,267.80	$704.69	$2,496.60	$583.883	$805.36	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,845.53	$62,279.58
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	2	$0.00	$32,434.57	$567.61	$2,010.94	$470.301	$648.69	$34.452	$10,500.00	$0.00	$20.88	$20.40	$5,513.88	$52,221.73
District Attorney	Chief Office Deputy	10017017160210	1.0000	Non-Union	UF24	7	$480.00	$59,936.84	$1,048.89	$3,716.08	$869.084	$1,198.74	$34.452	$10,500.00	$0.00	$20.88	$20.40	$10,189.26	$87,534.64
District Attorney	Investigator - D.A.	10017017160300	0.5000	Non-Union	UF20	7	$0.00	$23,512.80	$411.47	$1,457.79	$340.936	$470.26	$17.226	$5,250.00	$0.00	$20.88	$20.40	$3,997.18	$35,498.94
District Attorney	Victim's Assistance	10017017160480	1.0000	Non-Union	UF19	7	$0.00	$46,549.53	$814.62	$2,886.07	$674.968	$930.99	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,913.42	$70,345.32
District Attorney	Victim's Assistance	10017017160486	1.0000	Local 121	LH13	7	$0.00	$37,601.33	$658.02	$2,331.28	$545.219	$752.03	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,392.23	$58,855.84
District Attorney	Legal Assistant 1	10017017161546	1.0000	Local 121	LH08	1	$0.00	$23,907.75	$418.39	$1,482.28	$346.662	$478.16	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,064.32	$41,273.28
District Attorney	Legal Assistant 1	10017017161546	1.0000	Local 121	LH08	1	$0.00	$23,936.19	$418.88	$1,484.04	$347.075	$478.72	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,069.15	$41,309.80
			13.5000				**$3,300.00**	**$638,952.05**	**$10,854.12**	**$39,615.03**	**$9,264.80**	**$12,779.04**	**$465.10**	**$131,250.00**	**$0.00**	**$357.48**	**$265.20**	**$105,440.06**	**$949,242.89**
District Attorney	Support Enforcement	22217017260235	1.0000	Local 121	LH14	7	$0.00	$40,267.80	$704.69	$2,496.60	$583.883	$805.36	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,845.53	$62,279.58
District Attorney	Legal Assistant II	22217017261547	1.0000	Local 121	LH11	7	$0.00	$34,079.50	$596.39	$2,112.93	$494.153	$681.59	$34.452	$10,500.00	$0.00	$20.88	$20.40	$5,793.52	$54,333.81
			2.0000				**$0.00**	**$74,347.30**	**$1,301.08**	**$4,609.53**	**$1,078.036**	**$1,486.95**	**$68.904**	**$21,000.00**	**$0.00**	**$41.76**	**$40.80**	**$12,639.04**	**$116,613.40**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
100-170-171.88070	Office Equipment	$ 15,000
	Total	$ 15,000

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 170 - District Attorney							
IG - Intergovernmental							
33310	Child Support IV-D	96,036.00	107,255.00	0.00	0.00	0.00	N/A
33680	Revenues - Victim Asst HB 2482	66,232.60	47,037.68	46,000.00	46,000.00	0.00	0%
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		**$207,642.41**	**$193,906.49**	**$80,000.00**	**$84,776.00**	**$4,776.00**	**6%**
CS - Charges for Service							
34035	Fees - For Services	6,000.00	6,000.00	6,000.00	6,000.00	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	56,395.00	49,737.00	50,000.00	263.00	1%
Account Classification Total: CS - Charges for Service		**$115,169.00**	**$108,452.98**	**$55,737.00**	**$56,000.00**	**$263.00**	**0%**
FF - Fines and Forfeitures							
35105	Programs - DUII	7,580.00	5,840.00	9,000.00	6,000.00	(3,000.00)	-33%
35126	DA Diversion	16,900.00	19,050.00	20,000.00	30,000.00	10,000.00	50%
Account Classification Total: FF - Fines and Forfeitures		**$24,480.00**	**$24,890.00**	**$29,000.00**	**$36,000.00**	**$7,000.00**	**24%**
MI - Miscellaneous							
36100	Miscellaneous	7,238.52	2,389.10	2,500.00	1,500.00	(1,000.00)	-40%
Account Classification Total: MI - Miscellaneous		**$7,238.52**	**$2,389.10**	**$2,500.00**	**$1,500.00**	**($1,000.00)**	**-40%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	964,459.63	1,008,505.38	1,083,944.00	1,006,353.00	(77,591.00)	-7%
36331	Trans - Support Enforcement	42,412.73	18,094.12	10,000.00	0.00	(10,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$1,006,872.36**	**$1,026,599.50**	**$1,093,944.00**	**$1,006,353.00**	**($87,591.00)**	**-8%**
Department Total: 170 - District Attorney		**$1,361,402.29**	**$1,356,238.07**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 170 - District Attorney							
PS - Personnel Services							
60070	Chief Deputy	0.00	0.00	44,472.00	0.00	(44,472.00)	-100%
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	110,641.00	109,148.00	(1,493.00)	-1%
60129	Administrative Deputy DA	83,604.00	83,604.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	58,868.16	58,868.16	58,868.00	59,457.00	589.00	1%
60235	Support Enforcement Specialist	39,870.05	39,717.49	0.00	0.00	0.00	N/A
60300	Investigator	61,285.96	23,280.00	23,280.00	23,513.00	233.00	1%
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%
61500	Office Manager	46,043.16	0.00	0.00	0.00	0.00	N/A
61546	Legal Assistant I	0.00	598.86	34,445.00	47,844.00	13,399.00	39%
61547	Legal Assistant II	33,742.08	33,612.80	0.00	0.00	0.00	N/A
63930	FICA	60,222.61	58,926.78	56,554.00	48,880.00	(7,674.00)	-14%
63940	Workmans Compensation Tax	400.27	383.58	511.00	465.00	(46.00)	-9%
63941	Workmans Compensation	5,662.18	18,694.66	17,002.00	12,779.00	(4,223.00)	-25%
63950	Medical Insurance	105,110.59	114,784.75	128,650.00	131,250.00	2,600.00	2%
63951	Life Insurance	408.49	353.49	400.00	357.00	(43.00)	-11%
63952	Short Term Disability	307.70	302.60	306.00	265.00	(41.00)	-13%
63960	Retirement - General	78,204.60	86,296.03	111,647.00	105,440.00	(6,207.00)	-6%
63980	Unemployment Compensation	18,599.28	18,199.84	16,048.00	10,854.00	(5,194.00)	-32%
63990	Cell Phone Allowance	5,595.00	3,900.00	1,620.00	3,300.00	1,680.00	104%
Account Classification Total: PS - Personnel Services		**$1,090,622.34**	**$1,102,520.76**	**$1,070,371.00**	**$949,243.00**	**($121,128.00)**	**-11%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,828.66	1,968.74	3,500.00	3,500.00	0.00	0%
44040	Staff Travel & Training	4,267.47	5,715.86	5,500.00	14,000.00	8,500.00	155%
44080	Office Machine Repairs	2,393.66	827.00	3,000.00	0.00	(3,000.00)	-100%
44100	Supplies - Office	10,184.17	11,727.08	8,000.00	9,236.00	1,236.00	15%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44200	Dues / Fees	5,434.00	5,013.00	6,000.00	6,500.00	500.00	8%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44381	Shredding Services	0.00	0.00	0.00	700.00	700.00	N/A
44450	Witness Fees	5,097.28	991.71	7,024.00	9,000.00	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%
44640	Telephone	6,207.22	7,079.36	6,000.00	5,000.00	(1,000.00)	-17%
44700	Postage	5,835.00	5,352.80	2,500.00	3,000.00	500.00	20%
45800	Refunds	0.00	0.00	0.00	0.00	0.00	N/A
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%
46140	Books	1,948.22	1,788.81	2,000.00	2,000.00	0.00	0%
99755	Risk Management	0.00	2,552.00	2,764.00	2,598.00	(166.00)	-6%
99760	Insurance/Liability	5,522.00	4,157.00	5,176.00	4,865.00	(311.00)	-6%
99765	Insurance/Workmans Compensation	9,770.93	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	108,982.00	108,982.00	77,675.00	72,592.00	(5,083.00)	-7%
99780	Facility Services	34,834.00	35,411.00	33,991.00	31,854.00	(2,137.00)	-6%
99781	Steering Committee Hardware Charge	12,600.00	12,600.00	8,250.00	8,602.00	352.00	4%
99782	Steering Committee User Charge	3,990.00	3,150.00	7,930.00	8,607.00	677.00	9%
Account Classification Total: MS - Material and Services		**$226,894.22**	**$214,350.19**	**$190,810.00**	**$206,054.00**	**$15,244.00**	**8%**
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$0.00**	**$0.00**	**$15,000.00**	**$15,000.00**	
IF - Interfund Transfers							
99013	Trans - District Attorney	42,412.73	39,367.12	0.00	14,332.00	14,332.00	N/A
99783	Trans - Phones	1,473.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$43,885.73**	**$39,367.12**	**$0.00**	**$14,332.00**	**$14,332.00**	
Department Total: 170 - District Attorney		**$1,361,402.29**	**$1,356,238.07**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 100 - General Fund	$1,361,402.29	$1,356,238.07	$1,261,181.00	$1,184,629.00	($76,552.00)	-6%
Fund Expenditure	Total: 100 - General Fund	$1,361,402.29	$1,356,238.07	$1,261,181.00	$1,184,629.00	($76,552.00)	-6%
Fund Net	Total: 100 - General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	-6%

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							
Revenues							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
IG - Intergovernmental							
33680	Revenues - Victim Asst HB 2482	66,232.60	47,037.68	46,000.00	46,000.00	0.00	0%
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	**$111,606.41**	**$86,651.49**	**$80,000.00**	**$84,776.00**	**$4,776.00**	**6%**
CS - Charges for Service							
34035	Fees - For Services	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0%
34205	Discovery	53,140.00	56,395.00	49,737.00	50,000.00	263.00	1%
	Account Classification Total: CS - Charges for Service	**$59,140.00**	**$62,395.00**	**$55,737.00**	**$56,000.00**	**$263.00**	**0%**
FF - Fines and Forfeitures							
35105	Programs - DUII	7,580.00	5,840.00	9,000.00	6,000.00	(3,000.00)	-33%
35126	DA Diversion	16,900.00	19,050.00	20,000.00	30,000.00	10,000.00	50%
	Account Classification Total: FF - Fines and Forfeitures	**$24,480.00**	**$24,890.00**	**$29,000.00**	**$36,000.00**	**$7,000.00**	**24%**
MI - Miscellaneous							
36100	Miscellaneous	7,238.52	2,389.10	2,500.00	1,500.00	(1,000.00)	-40%
	Account Classification Total: MI - Miscellaneous	**$7,238.52**	**$2,389.10**	**$2,500.00**	**$1,500.00**	**($1,000.00)**	**-40%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	964,459.63	1,008,505.38	1,083,944.00	1,006,353.00	(77,591.00)	-7%
36331	Trans - Support Enforcement	42,412.73	18,094.12	10,000.00	0.00	(10,000.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$1,006,872.36**	**$1,026,599.50**	**$1,093,944.00**	**$1,006,353.00**	**($87,591.00)**	**-8%**
	Sub Department Total: 171 - District Attorney	**$1,209,337.29**	**$1,202,925.09**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
PS - Personnel Services							
60070	Chief Deputy	0.00	0.00	44,472.00	0.00	(44,472.00)	-100%
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	110,641.00	109,148.00	(1,493.00)	-1%
60129	Administrative Deputy DA	83,604.00	83,604.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	58,868.16	58,868.16	58,868.00	59,457.00	589.00	1%
60300	Investigator	61,285.96	23,280.00	23,280.00	23,513.00	233.00	1%
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%
61500	Office Manager	46,043.16	0.00	0.00	0.00	0.00	N/A
61546	Legal Assistant I	0.00	598.86	34,445.00	47,844.00	13,399.00	39%
63930	FICA	55,371.97	54,016.09	56,554.00	48,880.00	(7,674.00)	-14%
63940	Workmans Compensation Tax	353.37	333.10	511.00	465.00	(46.00)	-9%
63941	Workmans Compensation	5,149.81	16,991.64	17,002.00	12,779.00	(4,223.00)	-25%
63950	Medical Insurance	90,157.00	97,077.55	128,650.00	131,250.00	2,600.00	2%
63951	Life Insurance	365.89	311.63	400.00	357.00	(43.00)	-11%
63952	Short Term Disability	266.90	261.80	306.00	265.00	(41.00)	-13%
63960	Retirement - General	70,843.44	78,229.65	111,647.00	105,440.00	(6,207.00)	-6%
63980	Unemployment Compensation	16,911.10	16,513.28	16,048.00	10,854.00	(5,194.00)	-32%
63990	Cell Phone Allowance	5,595.00	3,900.00	1,620.00	3,300.00	1,680.00	104%
Account Classification Total: PS - Personnel Services		**$987,513.97**	**$994,983.48**	**$1,070,371.00**	**$949,243.00**	**($121,128.00)**	**-11%**
MS - Material and Services							
44010	Mgmt Travel & Training	1,828.66	1,968.74	3,500.00	3,500.00	0.00	0%
44040	Staff Travel & Training	4,267.47	5,715.86	5,500.00	14,000.00	8,500.00	155%
44080	Office Machine Repairs	2,359.25	827.00	3,000.00	0.00	(3,000.00)	-100%
44100	Supplies - Office	9,106.83	10,429.76	8,000.00	9,236.00	1,236.00	15%
44200	Dues / Fees	5,434.00	5,013.00	6,000.00	6,500.00	500.00	8%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44381	Shredding Services	0.00	0.00	0.00	700.00	700.00	N/A
44450	Witness Fees	5,097.28	991.71	7,024.00	9,000.00	1,976.00	28%
44460	Trial Prep & Spec Investigation	5,779.06	4,261.38	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%
44640	Telephone	5,516.50	6,183.75	6,000.00	5,000.00	(1,000.00)	-17%
44700	Postage	2,344.68	1,952.15	2,500.00	3,000.00	500.00	20%
45870	Special Prosecutor Costs	333.61	743.94	500.00	500.00	0.00	0%
45990	Major Crime Team	38.19	1,082.37	2,000.00	7,500.00	5,500.00	275%
46140	Books	1,948.22	1,788.81	2,000.00	2,000.00	0.00	0%
99755	Risk Management	0.00	2,552.00	2,764.00	2,598.00	(166.00)	-6%
99760	Insurance/Liability	5,522.00	4,157.00	5,176.00	4,865.00	(311.00)	-6%
99765	Insurance/Workmans Compensation	9,770.93	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	108,982.00	108,982.00	77,675.00	72,592.00	(5,083.00)	-7%
99780	Facility Services	34,834.00	35,411.00	33,991.00	31,854.00	(2,137.00)	-6%
99781	Steering Committee Hardware Charge	12,600.00	12,600.00	8,250.00	8,602.00	352.00	4%
99782	Steering Committee User Charge	3,570.00	2,730.00	7,930.00	8,607.00	677.00	9%
Account Classification Total: MS - Material and Services		**$220,350.32**	**$207,941.61**	**$190,810.00**	**$206,054.00**	**$15,244.00**	**8%**
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$0.00**	**$0.00**	**$15,000.00**	**$15,000.00**	
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	0.00	14,332.00	14,332.00	N/A
99783	Trans - Phones	1,473.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$1,473.00**	**$0.00**	**$0.00**	**$14,332.00**	**$14,332.00**	
Sub Department Total: 171 - District Attorney		**$1,209,337.29**	**$1,202,925.09**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**
Fund Revenue	**Total: 100 - General Fund**	**$1,209,337.29**	**$1,202,925.09**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**
Fund Expenditure	**Total: 100 - General Fund**	**$1,209,337.29**	**$1,202,925.09**	**$1,261,181.00**	**$1,184,629.00**	**($76,552.00)**	**-6%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-6%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
IG - Intergovernmental							
33310	Child Support IV-D	96,036.00	107,255.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$96,036.00**	**$107,255.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
34201	Support Enforcement Specialist	56,029.00	46,057.98	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$56,029.00**	**$46,057.98**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 172 - Support Enforcement		**$152,065.00**	**$153,312.98**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
PS - Personnel Services							
60235	Support Enforcement Specialist	39,870.05	39,717.49	0.00	0.00	0.00	N/A
61547	Legal Assistant II	33,742.08	33,612.80	0.00	0.00	0.00	N/A
63930	FICA	4,850.64	4,910.69	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	46.90	50.48	0.00	0.00	0.00	N/A
63941	Workmans Compensation	512.37	1,703.02	0.00	0.00	0.00	N/A
63950	Medical Insurance	14,953.59	17,707.20	0.00	0.00	0.00	N/A
63951	Life Insurance	42.60	41.86	0.00	0.00	0.00	N/A
63952	Short Term Disability	40.80	40.80	0.00	0.00	0.00	N/A
63960	Retirement - General	7,361.16	8,066.38	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	1,688.18	1,686.56	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$103,108.37**	**$107,537.28**	**$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
MS - Material and Services							
44080	Office Machine Repairs	34.41	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	1,077.34	1,297.32	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	506.11	240.00	0.00	0.00	0.00	N/A
44640	Telephone	690.72	895.61	0.00	0.00	0.00	N/A
44700	Postage	3,490.32	3,400.65	0.00	0.00	0.00	N/A
45940	Investigation - General	325.00	155.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	420.00	420.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$6,543.90**	**$6,408.58**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99013	Trans - District Attorney	42,412.73	39,367.12	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$42,412.73**	**$39,367.12**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 172 - Support Enforcement		**$152,065.00**	**$153,312.98**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 100 - General Fund**	**$152,065.00**	**$153,312.98**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 100 - General Fund**	**$152,065.00**	**$153,312.98**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	109,458.00	86,000.00	(23,458.00)	-21%
37700	Grants - Justice Dept	0.00	0.00	277,735.00	85,000.00	(192,735.00)	-69%
37701	Dept Justice Juvenile	0.00	0.00	32,781.00	0.00	(32,781.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$419,974.00**	**$171,000.00**	**($248,974.00)**	**-59%**
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	22,776.00	25,000.00	2,224.00	10%
	Account Classification Total: CS - Charges for Service	**$0.00**	**$0.00**	**$22,776.00**	**$25,000.00**	**$2,224.00**	**10%**
FF - Fines and Forfeitures							
35100	Fines	3,069.24	534.00	0.00	0.00	0.00	N/A
	Account Classification Total: FF - Fines and Forfeitures	**$3,069.24**	**$534.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	86.22	39.89	200.00	150.00	(50.00)	-25%
	Account Classification Total: IN - Interest	**$86.22**	**$39.89**	**$200.00**	**$150.00**	**($50.00)**	**-25%**
MI - Miscellaneous							
36340	Donations	0.00	146.97	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$146.97**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39034	Trans - District Attorney	0.00	57,107.16	0.00	14,332.00	14,332.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$57,107.16**	**$0.00**	**$14,332.00**	**$14,332.00**	
FB - Fund Balances							
31001	Beginning Fund Balance	25,423.42	14,415.88	37,610.00	6,700.00	(30,910.00)	-82%
	Account Classification Total: FB - Fund Balances	**$25,423.42**	**$14,415.88**	**$37,610.00**	**$6,700.00**	**($30,910.00)**	**-82%**
	Revenues Total	**$28,578.88**	**$72,243.90**	**$480,560.00**	**$217,182.00**	**($263,378.00)**	**-55%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
PS - Personnel Services							
60235	Support Enforcement Specialist	0.00	0.00	39,869.00	40,268.00	399.00	1%
60361	Release Assist Officer II	0.00	0.00	28,173.00	0.00	(28,173.00)	-100%
61547	Legal Assistant II	0.00	0.00	33,742.00	34,080.00	338.00	1%
63930	FICA	0.00	0.00	7,787.00	5,688.00	(2,099.00)	-27%
63940	Workmans Compensation Tax	0.00	0.00	95.00	69.00	(26.00)	-27%
63941	Workmans Compensation	0.00	0.00	2,341.00	1,487.00	(854.00)	-36%
63950	Medical Insurance	0.00	0.00	25,575.00	21,000.00	(4,575.00)	-18%
63951	Life Insurance	0.00	0.00	63.00	42.00	(21.00)	-33%
63952	Short Term Disability	0.00	0.00	62.00	41.00	(21.00)	-34%
63960	Retirement - General	0.00	0.00	16,286.00	12,639.00	(3,647.00)	-22%
63980	Unemployment Compensation	0.00	0.00	2,341.00	1,301.00	(1,040.00)	-44%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$156,334.00**	**$116,615.00**	**($39,719.00)**	**-25%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	10,050.00	13,000.00	2,950.00	29%
44100	Supplies - Office	0.00	0.00	3,000.00	1,336.00	(1,664.00)	-55%
44107	Supplies - Grant	0.00	0.00	225.00	0.00	(225.00)	-100%
44113	Office Equipment	3,070.00	0.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	1,200.00	3,691.20	1,500.00	741.00	(759.00)	-51%
44573	Special Project Drug CRT Grant	0.00	0.00	810.00	0.00	(810.00)	-100%
44574	Federal Drug Court Grant	0.00	0.00	125.00	0.00	(125.00)	-100%
44640	Telephone	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44700	Postage	0.00	0.00	3,000.00	3,000.00	0.00	0%
45020	Contract Services	0.00	0.00	289,280.00	71,464.00	(217,816.00)	-75%
45940	Investigation - General	0.00	0.00	800.00	800.00	0.00	0%
45960	Investigation - Special	0.00	0.00	1,660.00	1,800.00	140.00	8%
99780	Facility Services	0.00	0.00	1,416.00	6,272.00	4,856.00	343%
99781	Steering Committee Hardware Charge	0.00	0.00	750.00	748.00	(2.00)	0%
99782	Steering Committee User Charge	0.00	0.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		**$4,270.00**	**$3,691.20**	**$314,226.00**	**$100,567.00**	**($213,659.00)**	**-68%**

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							
88360	Equipment	9,893.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$9,893.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
99850	Trans - General Non Dept	0.00	9,834.53	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$9,834.53**	**$10,000.00**	**$0.00**	**($10,000.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	14,415.88	58,718.17	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$14,415.88**	**$58,718.17**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Expenditures Total	**$28,578.88**	**$72,243.90**	**$480,560.00**	**$217,182.00**	**($263,378.00)**	**-55%**
Fund Revenue	**Total: 222 - District Attorney - Special Rev**	**$28,578.88**	**$72,243.90**	**$480,560.00**	**$217,182.00**	**($263,378.00)**	**-55%**
Fund Expenditure	**Total: 222 - District Attorney - Special Rev**	**$28,578.88**	**$72,243.90**	**$480,560.00**	**$217,182.00**	**($263,378.00)**	**-55%**
Fund Net	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-55%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	109,458.00	86,000.00	(23,458.00)	-21%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$109,458.00**	**$86,000.00**	**($23,458.00)**	**-21%**
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	22,776.00	25,000.00	2,224.00	10%
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$22,776.00**	**$25,000.00**	**$2,224.00**	**10%**
TI - Interfund Transfers							
39034	Trans - District Attorney	0.00	21,273.00	0.00	14,332.00	14,332.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$21,273.00**	**$0.00**	**$14,332.00**	**$14,332.00**	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: FB - Fund Balances		**$0.00**	**$0.00**	**$0.00**	**$5,000.00**	**$5,000.00**	
Sub Department Total: 172 - Support Enforcement		**$0.00**	**$21,273.00**	**$132,234.00**	**$130,332.00**	**($1,902.00)**	**-1%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
PS - Personnel Services							
60235	Support Enforcement Specialist	0.00	0.00	39,869.00	40,268.00	399.00	1%
61547	Legal Assistant II	0.00	0.00	33,742.00	34,080.00	338.00	1%
63930	FICA	0.00	0.00	5,631.00	5,688.00	57.00	1%
63940	Workmans Compensation Tax	0.00	0.00	69.00	69.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	1,693.00	1,487.00	(206.00)	-12%
63950	Medical Insurance	0.00	0.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	0.00	0.00	42.00	42.00	0.00	0%
63952	Short Term Disability	0.00	0.00	41.00	41.00	0.00	0%
63960	Retirement - General	0.00	0.00	11,778.00	12,639.00	861.00	7%
63980	Unemployment Compensation	0.00	0.00	1,693.00	1,301.00	(392.00)	-23%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$113,158.00**	**$116,615.00**	**$3,457.00**	**3%**
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	1,000.00	1,000.00	0.00	0%
44460	Trial Prep & Spec Investigation	0.00	0.00	500.00	491.00	(9.00)	-2%
44640	Telephone	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44700	Postage	0.00	0.00	3,000.00	3,000.00	0.00	0%
45940	Investigation - General	0.00	0.00	800.00	800.00	0.00	0%
99780	Facility Services	0.00	0.00	1,416.00	6,272.00	4,856.00	343%
99781	Steering Committee Hardware Charge	0.00	0.00	750.00	748.00	(2.00)	0%
99782	Steering Committee User Charge	0.00	0.00	610.00	906.00	296.00	49%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$9,076.00**	**$13,717.00**	**$4,641.00**	**51%**
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**($10,000.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	21,273.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$21,273.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
	Sub Department Total: 172 - Support Enforcement	$0.00	$21,273.00	$132,234.00	$130,332.00	($1,902.00)	-1%
Fund Revenue	Total: 222 - District Attorney - Special Rev	$0.00	$21,273.00	$132,234.00	$130,332.00	($1,902.00)	-1%
Fund Expenditure	Total: 222 - District Attorney - Special Rev	$0.00	$21,273.00	$132,234.00	$130,332.00	($1,902.00)	-1%
Fund Net	Total: 222 - District Attorney - Special Rev	$0.00	$0.00	$0.00	$0.00	$0.00	-1%

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
IG - Intergovernmental							
37700	Grants - Justice Dept	0.00	0.00	100,392.00	85,000.00	(15,392.00)	-15%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$100,392.00**	**$85,000.00**	**($15,392.00)**	**-15%**
IN - Interest							
39150	Investments - Interest On	0.00	0.00	150.00	50.00	(100.00)	-67%
	Account Classification Total: IN - Interest	**$0.00**	**$0.00**	**$150.00**	**$50.00**	**($100.00)**	**-67%**
TI - Interfund Transfers							
39034	Trans - District Attorney	0.00	35,834.16	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$35,834.16**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	36,000.00	0.00	(36,000.00)	-100%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$36,000.00**	**$0.00**	**($36,000.00)**	**-100%**
	Sub Department Total: 173 - Domestic Violence	**$0.00**	**$35,834.16**	**$136,542.00**	**$85,050.00**	**($51,492.00)**	**-38%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
PS - Personnel Services							
60361	Release Assist Officer II	0.00	0.00	28,173.00	0.00	(28,173.00)	-100%
63930	FICA	0.00	0.00	2,156.00	0.00	(2,156.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	26.00	0.00	(26.00)	-100%
63941	Workmans Compensation	0.00	0.00	648.00	0.00	(648.00)	-100%
63950	Medical Insurance	0.00	0.00	6,975.00	0.00	(6,975.00)	-100%
63951	Life Insurance	0.00	0.00	21.00	0.00	(21.00)	-100%
63952	Short Term Disability	0.00	0.00	21.00	0.00	(21.00)	-100%
63960	Retirement - General	0.00	0.00	4,508.00	0.00	(4,508.00)	-100%
63980	Unemployment Compensation	0.00	0.00	648.00	0.00	(648.00)	-100%
	Account Classification Total: PS - Personnel Services	**$0.00**	**$0.00**	**$43,176.00**	**$0.00**	**($43,176.00)**	**-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
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	10,050.00	13,000.00	2,950.00	29%
44100	Supplies - Office	0.00	0.00	2,000.00	336.00	(1,664.00)	-83%
44460	Trial Prep & Spec Investigation	0.00	0.00	1,000.00	250.00	(750.00)	-75%
45020	Contract Services	0.00	0.00	80,316.00	71,464.00	(8,852.00)	-11%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$93,366.00**	**$85,050.00**	**($8,316.00)**	**-9%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	35,834.16	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$35,834.16**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 173 - Domestic Violence		**$0.00**	**$35,834.16**	**$136,542.00**	**$85,050.00**	**($51,492.00)**	**-38%**
Fund Revenue	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$35,834.16**	**$136,542.00**	**$85,050.00**	**($51,492.00)**	**-38%**
Fund Expenditure	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$35,834.16**	**$136,542.00**	**$85,050.00**	**($51,492.00)**	**-38%**
Fund Net	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-38%**

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: 120 - Domestic Violence							
Revenues							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
IG - Intergovernmental							
37700	Grants - Justice Dept	201,534.82	61,413.33	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$201,534.82**	**$61,413.33**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	155.81	118.30	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$155.81**	**$118.30**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	48,353.57	51,430.93	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$48,353.57**	**$51,430.93**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 173 - Domestic Violence	**$250,044.20**	**$112,962.56**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
PS - Personnel Services							
60121	Deputy DA II	60,851.32	0.00	0.00	0.00	0.00	N/A
60361	Release Assist Officer II	4,300.66	0.00	0.00	0.00	0.00	N/A
60935	Program Coordinator	49,098.03	0.00	0.00	0.00	0.00	N/A
63930	FICA	8,372.56	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	55.47	0.00	0.00	0.00	0.00	N/A
63941	Workmans Compensation	750.50	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	14,901.79	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	44.35	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	42.50	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	11,033.55	0.00	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	2,647.56	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: PS - Personnel Services	**$152,098.29**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44040	Staff Travel & Training	7,763.58	4,423.93	0.00	0.00	0.00	N/A
44100	Supplies - Office	34.45	97.89	0.00	0.00	0.00	N/A
45020	Contract Services	37,876.95	72,606.58	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	840.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$46,514.98**	**$77,128.40**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	35,834.16	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$35,834.16**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	51,430.93	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$51,430.93**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 173 - Domestic Violence		**$250,044.20**	**$112,962.56**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 120 - Domestic Violence**	**$250,044.20**	**$112,962.56**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 120 - Domestic Violence**	**$250,044.20**	**$112,962.56**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 120 - Domestic Violence**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
Department: 170 - District Attorney							
Sub Department: 174 - Enforcement							
IN - Interest							
39150	Investments - Interest On	86.22	39.89	50.00	100.00	50.00	100%
	Account Classification Total: IN - Interest	**$86.22**	**$39.89**	**$50.00**	**$100.00**	**$50.00**	**100%**
FB - Fund Balances							
31001	Beginning Fund Balance	1,484.90	1,571.12	1,610.00	1,700.00	90.00	6%
	Account Classification Total: FB - Fund Balances	**$1,484.90**	**$1,571.12**	**$1,610.00**	**$1,700.00**	**$90.00**	**6%**
	Sub Department Total: 174 - Enforcement	**$1,571.12**	**$1,611.01**	**$1,660.00**	**$1,800.00**	**$140.00**	**8%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 174 - Enforcement							
MS - Material and Services							
45960	Investigation - Special	0.00	0.00	1,660.00	1,800.00	140.00	8%
	Account Classification Total: MS - Material and Services	**$0.00**	**$0.00**	**$1,660.00**	**$1,800.00**	**$140.00**	**8%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,571.12	1,611.01	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$1,571.12**	**$1,611.01**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 174 - Enforcement	**$1,571.12**	**$1,611.01**	**$1,660.00**	**$1,800.00**	**$140.00**	**8%**
Fund Revenue	**Total: 222 - District Attorney - Special Rev**	**$1,571.12**	**$1,611.01**	**$1,660.00**	**$1,800.00**	**$140.00**	**8%**
Fund Expenditure	**Total: 222 - District Attorney - Special Rev**	**$1,571.12**	**$1,611.01**	**$1,660.00**	**$1,800.00**	**$140.00**	**8%**
Fund Net	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**8%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
FF - Fines and Forfeitures							
35100	Fines	3,069.24	534.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		**$3,069.24**	**$534.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36340	Donations	0.00	146.97	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$0.00**	**$146.97**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	23,938.52	12,844.76	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		**$23,938.52**	**$12,844.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 175 - Liquor Law		**$27,007.76**	**$13,525.73**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
MS - Material and Services							
44113	Office Equipment	3,070.00	0.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	1,200.00	3,691.20	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$4,270.00**	**$3,691.20**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88360	Equipment	9,893.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$9,893.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99850	Trans - General Non Dept	0.00	9,834.53	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$9,834.53**	**$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
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	12,844.76	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$12,844.76**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 175 - Liquor Law	**$27,007.76**	**$13,525.73**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 222 - District Attorney - Special Rev**	**$27,007.76**	**$13,525.73**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 222 - District Attorney - Special Rev**	**$27,007.76**	**$13,525.73**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 222 - District Attorney - Special Rev							
Revenues							
Department: 170 - District Attorney							
Sub Department: 176 - Special Revenues							
IG - Intergovernmental							
37700	Grants - Justice Dept	0.00	0.00	177,343.00	0.00	(177,343.00)	-100%
37701	Dept Justice Juvenile	0.00	0.00	32,781.00	0.00	(32,781.00)	-100%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Sub Department Total: 176 - Special Revenues		**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Expenditures							
Department: 170 - District Attorney							
Sub Department: 176 - Special Revenues							
MS - Material and Services							
44107	Supplies - Grant	0.00	0.00	225.00	0.00	(225.00)	-100%
44573	Special Project Drug CRT Grant	0.00	0.00	810.00	0.00	(810.00)	-100%
44574	Federal Drug Court Grant	0.00	0.00	125.00	0.00	(125.00)	-100%
45020	Contract Services	0.00	0.00	208,964.00	0.00	(208,964.00)	-100%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Sub Department Total: 176 - Special Revenues		**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Fund Revenue	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Fund Expenditure	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$210,124.00**	**$0.00**	**($210,124.00)**	**-100%**
Fund Net	**Total: 222 - District Attorney - Special Rev**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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Department Mission:

Promoting public safety through positive offender change.

We Value:

Ethical Behavior
Evidenced Based Principles
Adaptability
Collaborative Community Partnerships

Our Goals:

Offender success
Financial Responsibility
Healthy Families
Community Outreach

Mandated Services:
In Oregon, community corrections is a function of state government operated in partnership with local, county-operated community corrections agencies. Community corrections activities include supervision, community-based sanctions, and services directed at offenders who have committed felony crimes and have been placed under supervision by the courts (probation), the Board of Parole and Post-Prison Supervision, or the local supervisory authority (parole/post -prison supervision) (Oregon Department of Corrections).

History:
In 1976, the Governor´s Task Force on Corrections proposed a new system of community-based corrections based on a Minnesota model. They recommended legislation to create a partnership between the state and the counties to provide supervision and sanctioning of offenders. Based on this recommendation, the 1977 Legislature passed the Community Corrections Act. The act funded existing community programs and developed alternatives to prison incarceration. The act gave counties the option of managing all, part, or none of the services for offenders under supervision.

The original Community Corrections Act has been subject to many debates over the years. A variety of changes have been proposed, ranging from abolishing the act to mandating county participation. The most recent reform occurred in the 1995 Legislative session. That change mandated full participation of all counties in the community corrections act, including supervision of all felony offenders on probation or post-prison supervision/parole. In addition, the law required counties to keep those offenders who previously served 12 months or less in a state institution. Over 90% of these individuals were serving short prison sentences as the result of a revocation of community supervision. Some other effects of the 1995 law change include:

- Local public safety coordinating councils were formed in each county to develop and recommend plans for use of state resources to serve adult offenders and to serve as planning and implementation forums for the coordination of local criminal justice policies.

- Funds were allocated for projects to construct, renovate, acquire or remodel local correctional facilities. The new beds were for the offenders who will remain in the community rather than being returned to Department of Corrections prisons. Operational dollars are included in the biennial grants made to counties for community corrections activities.
- Counties were given the ability to design and deliver a continuum of sanctions and services to fit the community and the offender. Locally appointed supervisory authorities move offenders serving 12-month or less sentences between incarceration and community sanction alternatives.

ORS 423.478 to 423.560

ORS 137.520 to 137.630

Self-Imposed Services:

- Work Crew/Community Service Work

Department Overview:

Community Corrections in Oregon

Community supervision is the most cost effective correctional approach to public safety. The average daily cost of supervising a felony offender in the community is $9.95. The average cost of a prison bed per day is nearly $85.

Community corrections provides a cost-effective means to hold offenders accountable, while at the same time addressing the causes of criminal behavior and reducing the risk of future criminal behavior (Oregon Department of Corrections).

The majority of felons managed in the community are not convicted of a new felony after supervision. The definition of recidivism in Oregon was changed by House Bill 3194 in the 2013 legislature and is now defined as follows:

SECTION 45. (1) As used in this section, "recidivism" means the arrest, conviction or incarceration of a person who has previously been convicted of a crime, if the arrest, conviction or incarceration:
(a) Is for a new crime and occurs:
(A) Three years or less after the date the person was convicted of the previous crime; or
(B) Three years or less after the date the person was released from custody, if the person was incarcerated as a result of the conviction for the previous crime; or
(b) Is for any reason and occurs:
(A) Three years or less after the date the person was convicted of the previous crime; or
(B) Three years or less after the date the person was released from custody, if the person was incarcerated as a result of the conviction for the previous crime.

The Oregon Association of Community Correction Directors (OACCD) has expressed concerns about the new language. Under the new language any time a person is *arrested* that counts as recidivism, even if the person is found not guilty or charges are not filed against the person after the arrest. OACCD believes the recidivism measure needs to be carefully tracked and has suggested tracking the old measure of recidivism, as well as the details of the new measures to ensure comparisons are made consistently and capture the appropriate data.

Klamath County Community Corrections Programs

The Klamath County Community Corrections budget we will be reviewing today receives **no** county general funds for operations. The main funding for our department is received through grant funds from the state through the Oregon Department of Corrections (ODOC).

Community corrections is most commonly referred to as the Probation and Parole Department.

Klamath County Community Corrections currently supervises an annual average of 850 felony offenders.

Eleven years ago, our Department reviewed our operations and practices and implemented Evidence Based Initiatives. Our guiding principle was to seek creative ways to maintain sound public safety policy consistent with our department mission.

The science of our field reminds us accurate assessment is the key in identifying offenders who pose the most risk to our community. Further, we need to prioritize our resources to this population and ensure there is fidelity in the services being offered. Based upon the above principles, our department prioritizes a field caseload ratio for medium and high risk offenders at 50-55 per officer; while specialized caseloads are approximately 45-50 per officer. We also maintain operations specific to Low and Limited Risk offenders.

Field Supervision

Klamath County Community Corrections is following a Community Justice Model, branching into the community through specialized teams to enhance community supervision. Through these teams, we are able to work closely with the community and other local agencies, maximizing services and reducing duplication of efforts.

Enhancing service to the north county region, we provide services within Chiloquin at the Two Rivers Community Center and within the Walker Range Facility in Crescent. Our North County officer is based primarily within the community he serves which includes, Chiloquin, Gilchrist, and Chemult. Our regional supervision also includes East County (Sprague, Beatty, & Bly), North County, and the Keno area.

In addition to our regional supervision, Klamath County Community Corrections offers the following specialized caseloads:

Domestic Violence	Drug Court
Sex Offender	Veteran's Court
Family Court	Gender Specific Caseload

- **Sex Offender Team**

1.5 FTE, supervise approximately 110 sex offenders in our community. We use what is known as the "Containment" model. Our officers partner with a polygraph examiner and treatment provider to supervise, manage, and treat these offenders in the community.

Klamath Child & Family Treatment Center dba Klamath Youth Development Center provides sex offender treatment services for our department, which includes assessments and treatment Polygraph Associates of Oregon provides polygraph services and has been a long standing member of this team.

- **Domestic Violence Team**

Klamath County Community Corrections dedicates 1.5 FTE Parole and Probation Officer to the supervision of Domestic Violence offenders. We currently supervise approximately 80 domestic violence offenders.

Treatment and counseling services for offenders convicted of Domestic Violence will continue to be provided through a contract with Klamath Youth Development Center.

Polygraph Associates of Oregon provides polygraph services for Klamath County and has been a long standing member of this team.

- **Drug Court and Veterans' Court**

Two officers/staff work with these specialized Court Programs.

- **Family Court/Gender Specific Caseload**

We created this caseload in February 2013. Recognizing the need to provide different services for females under supervision, we assigned two Parole and Probation Officers to supervise our High/Medium risk female offenders. We have added funding that allows us to provide Women's Services and Programing for this population. In September, 2013 we entered into a contract with the Klamath Crisis Center to provide Women and Adult Victim Services. In addition, the contract

allows for assistance with re-entry services, jail treatment for women and transitional housing. Gender specific caseloads have been identified as an Evidenced Based Practice in the community corrections field.

Transitional Housing
In March 2003, Klamath County Community Corrections was awarded a transitional housing grant to purchase property and a local home from a non-profit agency providing transitional housing for offenders.

This home provides a supervised, drug and alcohol free shelter addressing transitional needs for high-risk offenders (males) while they develop alternative housing, employment, and treatment resources in the community. The program enhances transition services for offenders released from local jail and state institutions who are returning to Klamath County.

We partner with Transformation Wellness Center to provide oversight at the residence.

As noted above, we now also contract with the Klamath Crisis Center to provide housing for up to four female offenders and emergency housing, as needed.

Klamath County Jail-Sanction Beds
HB 3194 Funding:
In 2013 the Oregon Legislature passed House Bill 3194 (HB 3194). This bill provided additional funding, through the Criminal Justice Commission (CJC) to communities to develop resources and programs to reduce the number of offenders being sent to state prison. The Local Public Safety Coordinating Council (LPSCC) submitted a plan to the County Commissioners outlining the best use of the funds for Klamath County. LPSCC identified the largest gap in our local system was the inability to sanction offenders.

It was therefore recommended that the HB 3194 funds be used to assist with opening C Pod. LPSCC also recognized that just simply opening another jail pod was not going to contribute to the overall goal of the HB 3194 funds. Therefore, the pod has been designated as a treatment pod.

Accountability, coupled with appropriate services and supervision have proven to be the most effective approach in addressing criminal behavior and changing behavior.

Research indicates offenders receiving treatment or programming while they are incarcerated, increases the offenders' compliance upon release. This type of situation allows the offender to continue with treatment, even while in custody. This continuum of care significantly impacts an offender's ability to succeed.

Incarcerations is a useful and necessary tool in community corrections. Incarceration, combined with treatment and support services while in custody is even more valuable.

C Pod opened on December 2, 2013 and is specifically used for sentenced and sanctioned offenders.

Treatment consists of alcohol and drug treatment, cognitive programs and mental health services. In addition, access to education services and transition planning while in custody are also provided. The total amount of treatment provided is four to five hours per day, including support services (AA, NA, and Religious Services).

Treatment is provided by Klamath County Community Corrections counselors and staff, as well as other community partners.

The HB 3194 funding did not fund the entire jail treatment pod program, we were able to "broker" additional funding sources to assist us with opening and operating Pod C. Klamath County Community Corrections, the Klamath County Sheriff and the local mental health authority (Klamath Youth Development Program), provide funds to serve this population.

The capacity of Pod C is 44.

We believe opening Pod C, providing in custody treatment and creating appropriate transition plans locally, coupled with the supervision provided by community corrections and the services provided in our local facility will allow Klamath County to reduce recidivism and create a safer community.

Community Corrections Center:
This Center opened in November 2013 and provides a "one-stop-shop", with all services and programs provided on site at the community corrections building. The services provided at the Center address those factors that contribute to criminality (criminogenic). Below is a list of services being currently being provided:

- Alcohol and drug treatment
- GED and credit recovery
- Employment services
- Veteran services
- Mental health services
- Gender specific programs
- Religious and mentor services
- Cognitive programming (MRT, Breaking Barriers and MET)
- Women and Adult Victim Services
- Nutrition and Wellness
- Dental and physical health screening and referral
- Assistance with obtaining Social Security, birth certificate and identification
- Skill building and Carey Guide sessions
- Budget and financial classes
- Parenting classes
- Sex Offender Treatment
- Batterer's Intervention Program
- Polygraph Examinations
- Community support groups
    - AAI

  - AA
  - NA
  - NAMI
  - Al-anon
- Vocational Rehabilitation Services
- Peer restructuring

The latest research indicates 70% of a high risk offender's time needs to be structured. The Center's programs not only enhance the services available to offenders, but it also increases accountability and compliance.

Public Service Work Crews & Community Service

This is perhaps the most visible program we have within the community.

This program has been a true asset to the community both as a tool holding offenders accountable through public service work, and as an alternative to custody as part of the Community Justice model.

However, although Public Service Work crews have become an expected component of community corrections, and public service hours are court ordered, they are not required by statute and are not specifically funded.

It is important to recognize the community benefit of this program and the valuable work skills learned by our workers. Research has confirmed involving offenders in activities that enhance their employability is linked to a reduction in new criminal behavior.

Contracted/Revenue Producing Projects:

January 1, 2013- December 31, 2013

Klamath County Road Dept.

- A total of 148 days were worked to clean Klamath County roads.
- A total of 157 crews worked, having 2 crews on some days.
- 1,047 workers, including supervisors, worked cleaning road easements and dumpsites.
- A total of 8,032 hours were worked on the roads
- 93,240 pounds of trash, litter, and garbage was hauled to the landfill from the roadways.
- 3,450 large trash bags of litter was picked up and taken to the landfill.
- 459 tires were picked up along roadsides and dumpsites.
- 36 appliances, including washers, dryers, refrigerators, freezers, TV's, and computers.
- 47 overstuffed items, including mattresses, couches, sofas, recliners, etc.
- 23 illegal dumpsites were cleaned up on Klamath County property.
- 69 syringes were picked up along the roadside.

Expressway was cleaned 14 times last year.

- 6,280 pounds of trash was collected and taken to the landfill.
- 404 large bags of litter were picked up.
- 7 tires, 10 syringes, 2 mattresses, 1 couch, and 1 TV were found.

- 728 Man-hours worked, 91 workers (not including supervisors)

Chemult Ranger District
The project is called the Pumice Grapefern thinning project.
- 9 days were worked
- 47 workers

BLM
The work crews have received projects from the BLM on O&C lands west of Klamath Falls near the Spencer Creek Cut-off road and Topsy reservoir. The project consists of clearing brush and small trees from the sides and ditches of the BLM roads, and trimming the larger trees for visibility purposes.
- 17 days of work
- 17 crews consisting of a total of 106 workers
- 139 supervisor hours

Firewood Deliveries
Klamath County Community Corrections has a senior-low income firewood program where we cut, split, deliver and stack firewood. Wood is purchased by Klamath & Lake Community Action Services and delivered by the work crews.
- 79 cords delivered thru 40 wood orders
- 154 workers, approximately 1,432 hours

Klamath County Property Sales
- 1 day of property cleanup (2 lots). Outdoor clean up and weed abatement.

Klamath Basin Senior Center
- Snow removal—Shoveling driveways and sidewalks for low income, seniors, and disabled.

City Of Klamath Falls Projects
- Weed Abatement – Cutting weeds for city owned properties in various locations in the city.
- City Parks—OIT Arboretum weeding and clean up.

Non-Revenue projects—Community Service
Klamath County Community Corrections work crews also provided help for various projects through-out the community.
- OIT
- Disabled American Veterans (DAV)
- CASA
- Klamath Lake Community Action Services
- A-Canal bike path
- Klamath County Courthouse
- Shoveling snow for the County Seniors
- Klamath County Fairgrounds
- Landrum Wayside
- Search and Rescue Compound

- Pack Clinic
- Post Office
- Cinco-de-Mayo
- Klamath Falls Gospel Mission

Community service workers also donated:

- 250 baskets of basic living supplies to hand out at the Klamath Lake Community Action Services homeless project.
- 1,978 pounds of food for the Klamath Falls Food Bank
- 10 homemade blankets for babies at the hospital

Successes and Challenges:
Successes:
Peer Review:
On October 25 and 26, 2011, Klamath County Community Corrections participated in a Peer Review regarding "Assessing Evidenced-Based Practices in Klamath County Community Corrections."

The Peer Review strongly emphasized the need to continue to provide training to staff to ensure we are appropriately using our assessment tools. In addition, the Review also identified the need to ensure staff are developing appropriate case plans and working with offenders utilizing evidenced-based practices.

The Peer Review recommended that Klamath County train officers in the use of the Effective Practices in Community Supervision Model, or EPICS. In September 2012, our officers attended this training at DPSST and we are implementing the model within our department. Officers attended training in 2013 and will attend again in 2014.

The opening of C Pod, the treatment Pod and the opening of the first floor at the community corrections' building are significant successes. The Center's success is a direct result of partnering and collaborating with agencies, organizations and individual in our community.

Challenges:
The entire criminal justice system relies on each other to operate effectively. With local reductions to the District Attorney, Juvenile and Jail, our agency will also feel the impacts of these reductions. In addition, the local jail provides the ability for our officers to sanction offenders as part of the behavior change process. The research indicates that swift, sure sanctions, combined with effective treatment and supervision provides the best outcomes.

We have worked very hard as a community to bolster supervision (added parole and probation officers), services (opened the Center) and sanctions (partnered with several agencies to open Pod C with treatment offered to incarcerated offenders). We have built a foundation that will assist us in ensuring the safety of our community, through positive offender change.

Budget Overview:

The funding we receive is based upon the cost of providing supervision, services and sanctions for felony offenders. Further, the funding we receive is a capitated rate based upon the felony population under supervision

Community corrections operations in Oregon are funded by the Oregon Department of Corrections, through Grant in Aid funds. These funds are provided to community corrections based on the felony population.

At this time it appears a 4% reduction will be levied against the community corrections budget state-wide. The original reduction was 2% the first year of the biennium and 2% the second year. However the Department of Corrections chose to fund community corrections fully the first year and impose the 4% reduction the second year of the biennium (July 1, 2014 – June 30, 2015).

It should be noted that there are some discussions throughout the state that indicate any reduction to the overall community corrections budget could result in each County having the ability to opt-out of county community corrections programs, and return operations back to the state.

Opt-out will continue to be tracked by the Association of Community Corrections Directors (OACCD) and other interested groups.

Other Funding Sources:

Klamath County Community Corrections also budgets for offender generated fees, including supervision, treatment, electronic home detention, polygraph, compact and community service work.

Self-generated funds from the following sources:

- Work Crew Contracts
    - City of Klamath Falls
    - Forest Service
    - BLM
    - Klamath and Lake Community Action Services
    - Klamath County
        - Road Department
        - Solid Waste
        - Property Sales

Significant Changes:
Projected Budget 2014–2015
Staff:
We added one additional Probation Officer resulting in a total of 12.5 Probation Officer positions.

Programs:

- No budget change

Sanctions:

- Increased funding to jail/C Pod

Key issues:

Klamath County Community Corrections continues to provide cost effective services, supervision and sanctions. This is made possible by using validated risk assessments, referrals, treatment services, both in house and local, and supervision by our professional parole and probation officers and staff. This formula also produces positive measurable outcomes which contribute to the overall public safety in our community.

Providing a balance of services requires Klamath County Community Corrections to continue to review our mission and values to ensure we are providing the maximum amount of service to our highest risk population. Educating ourselves through training and research will allow us to continue to provide the most cost-effective correctional approach to public safety. Following the recommendations provided in the Peer Review allows Klamath County Community Corrections the opportunity to continue to allocate resources towards those practices that have proven to be effective in providing supervision, services and sanctions of our highest risk offenders.

Klamath County Community Corrections will continue to seek other means of funding, including expanding our work crew contracts, collecting offender fees, applying for grants and modifying our current practices, in an effort to provide adequate services for both the offenders and our community.

Lastly, Klamath County Community Corrections will continue to partner with individuals, organizations and agencies in our community to expand the services available to offenders and victims.

Alternative Budget Narrative

The budget submitted by Klamath County Community Corrections (KCCC) reflects utilizing various sources to purchase Jail Pod C from the Klamath County Sheriff's Office. The resources include grant in aid funds from KCCC, jail diversion funds from Klamath Basin Behavioral Health, Sheriff state fund and a HB 3194 grant. It should be noted, C Pod provides the ability to house 44 offenders and provide alcohol, drug, mental health, education and transition services.

The original budget is absolutely the best and most viable option.

If the Klamath County Jail is only able to operate A Pod, then KCCC will need to seek custody beds elsewhere. In addition, the funding for jail diversion and sheriff's state fund would likely be eliminated.

KCCC would attempt to purchase jail beds from another county. KCCC would need to allocate funds to pay for jail space and transport.

The BOCC would need to request a modification to the HB 3194 funds and request those funds be used to purchase bed space in another County.

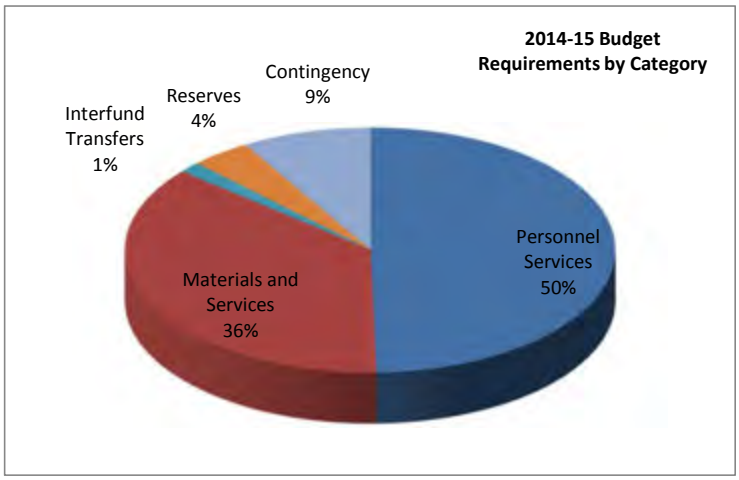
There would be a loss of $87,519 from fiscal year 2014 to community corrections ($30,000 jail diversion funds and $57,519 Sheriff state fund). The Klamath County would end up sending approximately $362,481 to another county. The total loss to Klamath County financially will be $450,000.

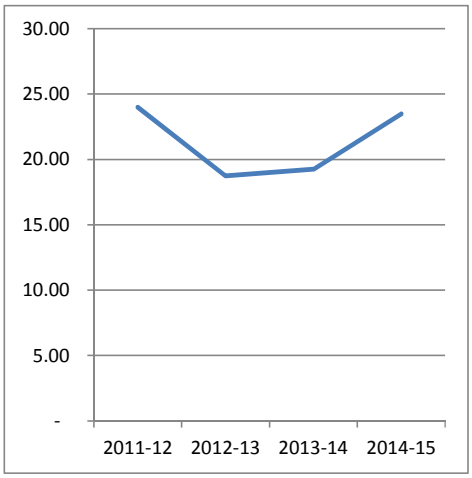
More importantly, we would lose our ability to provide on-site transition services for offenders. Also the dynamics of trying to coordinate an arrest to match transport days, as well as the loss of utilizing swift and certain sanctions, will impede our overall effectiveness, both in promoting positive offender change and public safety.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
175 Community Corrections

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	1,524,594	1,412,612	1,778,497	1,972,945
Materials and Services	1,128,626	1,211,123	1,644,595	1,450,441
Capital Outlay	-	11,103	-	-
Debt Service	79,000	44,804	-	-
Subtotal Current Expenditures	**2,732,220**	**2,679,642**	**3,423,092**	**3,423,386**
Interfund Transfers	18,897	33,958	68,543	57,146
Reserves	-	-	159,000	157,154
Contingency	-	-	575,304	339,150
Unappropriated Fund Balance	547,652	537,253	-	-
Subtotal Noncurrent Expenditures	**566,549**	**571,212**	**802,847**	**553,450**
Total Requirements by Budgetary Category	**3,298,769**	**3,250,854**	**4,225,939**	**3,976,836**
Requirements by Fund				
Community Corrections (613)	3,298,769	3,250,854	4,225,939	3,976,836
Total Requirements by Fund	**3,298,769**	**3,250,854**	**4,225,939**	**3,976,836**
Resources by Budgetary Category				
Licenses, Fees and Permits	48,662	37,797	26,070	21,825
Intergovernmental	2,557,711	2,394,543	3,096,156	2,592,389
Charges for Services	321,796	222,252	284,400	285,000
Investment Earnings	4,221	2,289	3,700	4,100
Interfund Transfers	-	42,802	277,861	-
Miscellaneous	7,733	3,520	500	1,000
Beginning Fund Balance	358,645	547,652	537,252	1,072,522
Total Resources by Budgetary Category	**3,298,769**	**3,250,854**	**4,225,939**	**3,976,836**
Full-Time Employee Equivalents	24.00	18.75	19.25	23.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Klamath County	3,976,836	1,972,945	23.50
Total Mandates	**3,976,836**	**1,972,945**	**23.50**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Total w/cola wo/cell	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement %	PERS %	Retirement/PERS Amount	Grand Total w/Benefits
							63990			63980	63930	63930	63941	63940	63950	63953	63951	63952	63960	63970	63960/63970	
Community Corrections	Probation Officer II	61317528260225	1.0000	FOPPO	PO2	3	$480.00	$45,037.92	$44,557.92	$788.16	$2,792.35	$653.05	$900.76	$34.45	$16,320.00	$1,202.24	$86.04	$21.40	0.17	0.0000	$7,656.45	$75,492.82
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	4	$480.00	$57,324.90	$56,844.90	$1,003.19	$3,554.14	$831.21	$1,146.50	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$9,745.23	$91,268.30
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	$480.00	$65,952.37	$65,472.37	$1,154.17	$4,089.05	$956.31	$1,319.05	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$11,211.90	$102,345.98
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	1	$480.00	$50,701.65	$50,221.65	$887.28	$3,143.50	$735.17	$1,014.03	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,619.28	$82,764.05
Community Corrections	Probation Officer III	61317528260226	0.5000	FOPPO	PO3	7	$480.00	$32,461.90	$31,981.90	$568.08	$2,012.64	$470.70	$649.24	$17.23	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$5,518.52	$59,326.98
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	$480.00	$66,857.52	$66,377.52	$1,170.01	$4,145.17	$969.43	$1,337.15	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$11,365.78	$103,508.19
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	2	$480.00	$51,122.80	$50,642.80	$894.65	$3,169.61	$741.28	$1,022.46	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,690.88	$83,304.81
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	1	$480.00	$50,763.12	$50,283.12	$888.35	$3,147.31	$736.07	$1,015.26	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,629.73	$82,842.98
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	2	$480.00	$52,556.88	$52,076.88	$919.75	$3,258.53	$762.07	$1,051.14	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,934.67	$85,146.17
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	2	$480.00	$51,040.08	$50,560.08	$893.20	$3,164.48	$740.08	$1,020.80	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,676.81	$83,198.59
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	1	$480.00	$49,116.32	$48,636.32	$859.54	$3,045.21	$712.19	$982.33	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0.17	0.0000	$8,349.77	$80,728.49
Community Corrections	Community Corrections Manager	61317528260574	1.0000	Non-Union	UF26	7	$900.00	$63,924.00	$63,024.00	$1,118.67	$3,963.29	$926.90	$1,278.48	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$10,867.08	$92,654.15
Community Corrections	Program Manager	61317528260974	1.0000	Non-Union	UF30	4	$1,440.00	$69,638.01	$68,198.01	$1,218.67	$4,317.56	$1,009.75	$1,392.76	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$11,838.46	$99,990.94
Community Corrections	Communtity Corrections Assistant	61317528261576	1.0000	Local 121	LH14	1	$480.00	$32,657.15	$32,177.15	$571.50	$2,024.74	$473.53	$653.14	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$5,551.71	$52,507.51
Community Corrections	Communtity Corrections Assistant	61317528261576	1.0000	Local 121	LH14	1	$0.00	$31,791.00	$31,791.00	$556.34	$1,971.04	$460.97	$635.82	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$5,404.47	$51,395.38
Community Corrections	Communtity Corrections Assistant	61317528261576	1.0000	Local 121	LH14	1	$0.00	$31,810.07	$31,810.07	$556.68	$1,972.22	$461.25	$636.20	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$5,407.71	$51,419.86
Community Corrections	Sr. Community Corrections Assistant	61317528261577	1.0000	Local 121	LH15	1	$480.00	$33,666.74	$33,186.74	$589.17	$2,087.34	$488.17	$673.33	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$5,723.35	$53,803.83
Community Corrections	Community Corrections Director	61317528263570	1.0000	Non-union	DF15	7	$1,440.00	$89,831.16	$88,391.16	$1,572.05	$5,569.53	$1,302.55	$1,796.62	$34.45	$10,500.00	$0.00	$86.04	$20.40	0	0.1069	$9,602.95	$120,315.76
Community Corrections	Asst Dir Comm Corrections	61317528263574	1.0000	Non-Union	UF31	7	$1,440.00	$81,880.44	$80,440.44	$1,432.91	$5,076.59	$1,187.27	$1,637.61	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$13,919.67	$115,710.22
Community Corrections	Sr. Work Crew Leader	61317528263580	1.0000	Local 121	LH17	6	$900.00	$46,599.43	$45,699.43	$815.49	$2,889.16	$675.69	$931.99	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$7,921.90	$70,409.40
Community Corrections	Work Crew Leader	61317528263581	1.0000	Local 121	LH16	5	$480.00	$41,190.27	$40,710.27	$720.83	$2,553.80	$597.26	$823.81	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$7,002.35	$63,464.04
Community Corrections	Community Corrections Counselor	61317528263585	1.0000	Non-Union	UH21	3	$480.00	$43,248.41	$42,768.41	$756.85	$2,681.40	$627.10	$864.97	$34.45	$10,500.00	$0.00	$20.88	$20.40	0.17	0.0000	$7,352.23	$66,106.69
Community Corrections	Lead Probation & Parole Officer	61317528263586	1.0000	FOPPO	PO3-S	7	$900.00	$69,389.53	$68,489.53	$1,214.32	$4,302.15	$1,006.15	$1,387.79	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0	0.1069	$7,417.74	$102,380.81
Community Corrections	Lead Probation & Parole Officer	61317528263586	1.0000	FOPPO	PO3-S	7	$900.00	$69,389.53	$68,489.53	$1,214.32	$4,302.15	$1,006.15	$1,387.79	$34.45	$16,320.00	$1,202.24	$86.04	$20.40	0	0.1069	$7,417.74	$102,380.81
Community Corrections							$480.00	$480.00														$480.00
			23.5000				**$15,600.00**	**$1,278,431.20**	**$1,262,831.20**	**$22,364.15**	**$79,232.97**	**$18,530.29**	**$25,559.02**	**$809.62**	**$327,660.00**	**$15,629.12**	**$1,413.36**	**$490.60**	**$3.57**	**0.3207**	**$202,826.40**	**$1,972,946.74**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Revenues							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	129.00	92.00	210.00	400.00	190.00	90%
34231	Fees - NSF Check	60.00	0.00	60.00	135.00	75.00	125%
35166	Fees - Compact	1,000.00	2,800.00	1,800.00	3,000.00	1,200.00	67%
35167	Fees - DOR	47,472.62	34,904.84	24,000.00	18,290.00	(5,710.00)	-24%
Account Classification Total: LP - Licenses, Fees and Permits		**$48,661.62**	**$37,796.84**	**$26,070.00**	**$21,825.00**	**($4,245.00)**	**-16%**
IG - Intergovernmental							
33300	Department - Corrections	2,504,613.00	2,360,696.74	2,618,537.00	2,513,620.00	(104,917.00)	-4%
33460	SB 1065 Correct & Drug	4,532.20	756.26	2,574.00	500.00	(2,074.00)	-81%
33462	HB 3194	0.00	0.00	342,700.00	0.00	(342,700.00)	-100%
33463	Sheriff Reinvestment Funds	0.00	0.00	57,519.00	57,519.00	0.00	0%
33590	HB 2145 County Share	0.00	0.00	63,471.00	20,750.00	(42,721.00)	-67%
33994	Title III	9,108.80	0.00	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,456.80	33,089.53	11,355.00	0.00	(11,355.00)	-100%
Account Classification Total: IG - Intergovernmental		**$2,557,710.80**	**$2,394,542.53**	**$3,096,156.00**	**$2,592,389.00**	**($503,767.00)**	**-16%**
CS - Charges for Service							
32175	Fees - Lake County	28,812.30	5,762.50	0.00	0.00	0.00	N/A
33304	Lake County Administration Cost	28,000.00	16,333.34	0.00	0.00	0.00	N/A
34035	Fees - For Services	5,617.00	4,258.50	4,200.00	3,400.00	(800.00)	-19%
34129	Room & Board	96.00	0.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	104,425.53	105,415.37	125,000.00	125,000.00	0.00	0%
34820	Electronic Surveillance	13,985.00	5,676.15	6,000.00	6,000.00	0.00	0%
34821	Jail Diversion	0.00	0.00	30,000.00	30,000.00	0.00	0%
35161	Fees - Corrections	116,846.66	68,398.17	90,000.00	75,000.00	(15,000.00)	-17%
35162	Reim - SO Polygraph	11,794.09	7,602.00	7,000.00	7,500.00	500.00	7%
35164	Subsidy/Housing	4,409.91	1,869.00	2,000.00	600.00	(1,400.00)	-70%
35165	Fees - Public Service	7,810.00	6,937.00	5,200.00	7,500.00	2,300.00	44%
36700	Internal Service Charges	0.00	0.00	15,000.00	30,000.00	15,000.00	100%
Account Classification Total: CS - Charges for Service		**$321,796.49**	**$222,252.03**	**$284,400.00**	**$285,000.00**	**$600.00**	**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	4,221.06	2,288.55	3,700.00	4,100.00	400.00	11%
	Account Classification Total: IN - Interest	**$4,221.06**	**$2,288.55**	**$3,700.00**	**$4,100.00**	**$400.00**	**11%**
MI - Miscellaneous							
36100	Miscellaneous	7,733.20	3,519.80	500.00	1,000.00	500.00	100%
	Account Classification Total: MI - Miscellaneous	**$7,733.20**	**$3,519.80**	**$500.00**	**$1,000.00**	**$500.00**	**100%**
TI - Interfund Transfers							
36250	Trans - MH Dept	0.00	0.00	208,000.00	0.00	(208,000.00)	-100%
39033	Trans - Equipment Reserve	0.00	42,801.92	0.00	0.00	0.00	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	**$0.00**	**$42,801.92**	**$277,861.00**	**$0.00**	**($277,861.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	358,645.34	547,651.95	537,252.00	1,072,522.00	535,270.00	100%
	Account Classification Total: FB - Fund Balances	**$358,645.34**	**$547,651.95**	**$537,252.00**	**$1,072,522.00**	**$535,270.00**	**100%**
	Revenues Total	**$3,298,768.51**	**$3,250,853.62**	**$4,225,939.00**	**$3,976,836.00**	**($249,103.00)**	**(0.06)**
Expenditures							
PS - Personnel Services							
60225	Probation Officer II	0.00	0.00	40,403.00	44,558.00	4,155.00	10%
60226	Probation Officer III	518,031.40	431,757.66	474,135.00	523,098.00	48,963.00	10%
60574	Community Corrections Manager	62,400.00	62,400.00	62,400.00	63,024.00	624.00	1%
60974	Program Manager	0.00	0.00	66,468.00	68,198.00	1,730.00	3%
61576	Community Corrections Assistant	24,963.62	17,829.08	61,690.00	95,778.00	34,088.00	55%
61577	Sr Community Corrections Assist	32,176.18	32,068.30	32,364.00	33,187.00	823.00	3%
62190	Supervisor	6,045.00	0.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	82,814.99	85,800.00	87,516.00	88,391.00	875.00	1%
63574	Asst Director Comm Corr	88,149.21	79,644.00	79,644.00	80,440.00	796.00	1%
63580	Senior Work Crew Supervisor	40,892.81	40,892.81	41,050.00	45,699.00	4,649.00	11%
63581	Work Crew Supervisor	35,184.96	36,418.80	38,022.00	40,710.00	2,688.00	7%
63584	Residential Counselor	37,667.56	17,882.56	0.00	0.00	0.00	N/A
63585	Community Corrections Counselor	37,636.96	38,651.52	40,563.00	42,768.00	2,205.00	5%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63586	Lead Parole & Probation Officer	115,767.47	130,853.92	134,277.00	136,979.00	2,702.00	2%
63920	Temporary Help	3,437.50	0.00	0.00	0.00	0.00	N/A
63930	FICA	81,788.87	72,729.99	89,784.00	97,763.00	7,979.00	9%
63940	Workmans Compensation Tax	466.44	433.57	741.00	810.00	69.00	9%
63941	Workmans Compensation	14,928.22	27,583.15	26,994.00	25,559.00	(1,435.00)	-5%
63950	Medical Insurance	164,258.28	172,808.63	259,980.00	327,660.00	67,680.00	26%
63951	Life Insurance	1,129.53	995.89	1,306.00	1,413.00	107.00	8%
63952	Short Term Disability	389.30	351.90	450.00	491.00	41.00	9%
63953	VEBA	17,778.27	9,662.64	13,055.00	15,629.00	2,574.00	20%
63960	Retirement - General	77,038.35	72,243.92	151,779.00	178,388.00	26,609.00	18%
63970	Retirement - PERS	45,009.07	48,365.25	33,282.00	24,438.00	(8,844.00)	-27%
63980	Unemployment Compensation	24,900.11	22,648.74	26,994.00	22,364.00	(4,630.00)	-17%
63990	Cell Phone Allowance	11,740.00	10,590.00	15,600.00	15,600.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$1,524,594.10**	**$1,412,612.33**	**$1,778,497.00**	**$1,972,945.00**	**$194,448.00**	**11%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	2,034.44	9,000.00	9,000.00	0.00	0%
44040	Staff Travel & Training	0.00	2,228.88	24,000.00	24,000.00	0.00	0%
44042	Travel - Respite	12,458.19	17,024.27	0.00	0.00	0.00	N/A
44050	Training	5,349.68	2,936.68	1,500.00	4,000.00	2,500.00	167%
44060	Janitorial Supplies	777.13	2,058.39	6,000.00	6,000.00	0.00	0%
44100	Supplies - Office	3,329.43	5,272.62	8,980.00	9,280.00	300.00	3%
44104	Miscellaneous	0.00	252,454.04	0.00	0.00	0.00	N/A
44110	Supplies - Other	14,063.60	8,434.10	8,700.00	8,750.00	50.00	1%
44113	Office Equipment	0.00	2,520.64	7,500.00	2,500.00	(5,000.00)	-67%
44114	Office Furniture	0.00	7,882.91	1,280.00	1,280.00	0.00	0%
44115	Computer Equipment	0.00	0.00	0.00	1,625.00	1,625.00	N/A
44117	C C Supplies	5,005.73	3,688.36	1,500.00	1,500.00	0.00	0%
44120	Supplies - Identification	0.00	0.00	2,000.00	2,000.00	0.00	0%
44130	Supplies - Ammunition	2,376.25	1,266.49	8,200.00	7,500.00	(700.00)	-9%
44135	Tools	0.00	0.00	3,500.00	3,500.00	0.00	0%
44200	Dues / Fees	0.00	0.00	3,500.00	3,500.00	0.00	0%
44203	Credit Card Fees	1,632.49	2,249.78	1,000.00	0.00	(1,000.00)	-100%
44230	Vehicle Outfitting	0.00	0.00	2,500.00	2,500.00	0.00	0%
44250	Vehicle Fuel	13,491.29	8,376.71	18,000.00	18,000.00	0.00	0%
44254	Vehicle Fuel - Work Crew	13,073.68	12,400.95	18,000.00	18,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44260	Vehicle Maintenance & Repair	8,952.68	12,407.34	7,000.00	7,000.00	0.00	0%
44261	Lake Co Vehicle Maintenance	3,277.05	1,681.41	0.00	0.00	0.00	N/A
44276	Building Repair	0.00	0.00	13,000.00	5,000.00	(8,000.00)	-62%
44284	Copier Maintenance & Supplies	0.00	0.00	400.00	953.00	553.00	138%
44290	Uniform Maintenance & Repair	0.00	0.00	7,500.00	2,580.00	(4,920.00)	-66%
44381	Shredding Services	0.00	0.00	2,040.00	2,400.00	360.00	18%
44579	Copies / Contract Expense	0.00	88.46	2,000.00	3,000.00	1,000.00	50%
44580	Physician Services	0.00	0.00	2,500.00	2,000.00	(500.00)	-20%
44590	Committee Expenses	0.00	0.00	3,860.00	2,725.00	(1,135.00)	-29%
44610	Utilities - Water / Sewer	0.00	2.76	1,961.00	2,520.00	559.00	29%
44620	Utilities - Electricity	0.00	57.38	345.00	650.00	305.00	88%
44630	Garbage Pickup	0.00	0.00	2,785.00	2,785.00	0.00	0%
44640	Telephone	0.00	1,278.01	19,300.00	24,700.00	5,400.00	28%
44645	Teleprocessing	10,006.88	11,163.95	80.00	0.00	(80.00)	-100%
44650	Rent	0.00	3,182.00	3,800.00	3,990.00	190.00	5%
44652	Lake Co Rent / Admin	15,562.67	4,470.00	0.00	0.00	0.00	N/A
44670	Equipment	1,999.00	7,982.85	25,000.00	10,000.00	(15,000.00)	-60%
44700	Postage	5,119.73	3,131.50	4,500.00	4,500.00	0.00	0%
44710	Publications / Periodicals	150.93	0.00	2,500.00	2,500.00	0.00	0%
44720	Legal Notice Publish	0.00	0.00	1,100.00	1,600.00	500.00	45%
45000	Equipment Rental / Lease	4,358.20	1,068.30	0.00	0.00	0.00	N/A
45015	Intradepartmental Administration Charges	28,000.00	20,693.34	30,000.00	30,000.00	0.00	0%
45020	Contract Services	10,595.00	14,265.00	42,040.00	0.00	(42,040.00)	-100%
45061	Salary Reimbursement	164,115.47	71,700.00	0.00	0.00	0.00	N/A
45095	Batters' Education	56,960.00	72,580.00	90,000.00	90,000.00	0.00	0%
45370	Drugs & Pharmacy	0.00	0.00	3,500.00	3,500.00	0.00	0%
45800	Refunds	0.00	295.00	200.00	200.00	0.00	0%
45880	Computer Software	6,812.50	4,500.00	4,500.00	4,620.00	120.00	3%
46000	Tires	0.00	117.00	7,500.00	4,500.00	(3,000.00)	-40%
46140	Books	0.00	0.00	0.00	0.00	0.00	N/A
46273	AD Residential Capacity S	0.00	0.00	24,000.00	0.00	(24,000.00)	-100%
46283	HB 3194 Contracted Services	0.00	0.00	262,500.00	171,370.00	(91,130.00)	-35%
46331	Work Crew Program	10,482.70	10,968.41	15,500.00	15,500.00	0.00	0%
46332	Lake Co Subsidy	1,588.94	404.46	0.00	0.00	0.00	N/A
46334	Transition House	3,267.70	3,861.65	5,100.00	5,100.00	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
46345	Release Subsidy	32,807.44	42,694.96	6,732.00	5,379.00	(1,353.00)	-20%
46440	Testing/Evaluation	0.00	0.00	2,700.00	1,700.00	(1,000.00)	-37%
46600	Food	68.56	0.00	4,200.00	4,200.00	0.00	0%
46601	Housing Expense	0.00	0.00	21,000.00	21,000.00	0.00	0%
46602	Transportation	0.00	0.00	4,100.00	6,300.00	2,200.00	54%
46603	Utilities	7,210.13	6,392.95	1,500.00	1,500.00	0.00	0%
46612	Clothing	0.00	0.00	3,490.00	3,500.00	10.00	0%
46620	Medical Expenses	0.00	0.00	2,500.00	2,500.00	0.00	0%
46621	Dental Expenses	0.00	0.00	1,500.00	1,500.00	0.00	0%
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47304	Treatment Services C Pod	0.00	0.00	0.00	191,111.00	191,111.00	N/A
47305	Jail Pod Program	170,381.00	152,497.00	197,100.00	9,600.00	(187,500.00)	-95%
47306	Sheriff Reinvestment Funds Jail	0.00	0.00	0.00	57,519.00	57,519.00	N/A
47307	MH/AD Services	0.00	0.00	69,861.00	66,750.00	(3,111.00)	-4%
47308	KBBH Jail Diversion	0.00	0.00	0.00	30,000.00	30,000.00	N/A
47309	Lake Jail Program	35,439.00	17,791.67	0.00	0.00	0.00	N/A
47310	Transition Center	0.00	0.00	137,300.00	49,789.00	(87,511.00)	-64%
47311	Lake Co Jail Transp	10,000.00	5,000.00	0.00	0.00	0.00	N/A
47321	Outpatient Alc & Drug	0.00	0.00	3,000.00	0.00	(3,000.00)	-100%
47322	Women's/Victims' Services	0.00	0.00	50,400.00	50,400.00	0.00	0%
47323	Lake Co Treatment	32,100.00	8,025.00	0.00	0.00	0.00	N/A
47391	Urinalysis	1,274.00	4,803.72	8,900.00	8,900.00	0.00	0%
47392	Lake Co Urinalysis	673.72	21.00	0.00	0.00	0.00	N/A
47393	Program Urinalysis	1,077.71	2,111.25	0.00	0.00	0.00	N/A
47400	Electronic Surveillance	15,342.44	7,649.25	8,000.00	8,000.00	0.00	0%
47401	Polygraph	28,203.88	28,026.00	45,000.00	45,000.00	0.00	0%
47405	Sex Offender Treatment	62,263.30	71,000.00	90,000.00	85,008.00	(4,992.00)	-6%
47406	Lake Co Polygraph	1,775.00	200.00	0.00	0.00	0.00	N/A
47407	Lake Co Sex Offender	2,650.00	660.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	11,783.00	10,767.00	9,729.00	(1,038.00)	-10%
99760	Insurance/Liability	14,204.00	19,194.00	20,161.00	18,217.00	(1,944.00)	-10%
99765	Insurance/Workmans Compensation	44,368.78	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	82,486.00	83,942.00	1,456.00	2%
99780	Facility Services	106,096.00	98,191.00	136,022.00	130,930.00	(5,092.00)	-4%
99781	Steering Committee Hardware Charge	12,600.00	11,700.00	10,575.00	11,220.00	645.00	6%

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	4,620.00	3,990.00	7,930.00	10,419.00	2,489.00	31%
Account Classification Total: MS - Material and Services		**$1,128,625.88**	**$1,211,122.88**	**$1,644,595.00**	**$1,450,441.00**	**($194,154.00)**	**-12%**
CO - Capital Outlay							
88070	Office Equipment	0.00	11,103.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$11,103.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	78,206.73	44,509.92	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	793.27	293.77	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$79,000.00**	**$44,803.69**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99783	Trans - Phones	2,233.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	1,663.58	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	33,958.38	68,543.00	57,146.00	(11,397.00)	-17%
Account Classification Total: IF - Interfund Transfers		**$18,896.58**	**$33,958.38**	**$68,543.00**	**$57,146.00**	**($11,397.00)**	**-17%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	575,304.00	339,150.00	(236,154.00)	-41%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$575,304.00**	**$339,150.00**	**($236,154.00)**	**-41%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	159,000.00	157,154.00	(1,846.00)	-1%
99981	Unappropriated Fund Balance	547,651.95	537,253.34	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$547,651.95**	**$537,253.34**	**$159,000.00**	**$157,154.00**	**($1,846.00)**	**-1%**
Expenditures Total		**$3,298,768.51**	**$3,250,853.62**	**$4,225,939.00**	**$3,976,836.00**	**($249,103.00)**	**-6%**
Fund Revenue	**Total: 613 - Community Corrections**	**$3,298,768.51**	**$3,250,853.62**	**$4,225,939.00**	**$3,976,836.00**	**($249,103.00)**	**-6%**
Fund Expenditure	**Total: 613 - Community Corrections**	**$3,298,768.51**	**$3,250,853.62**	**$4,225,939.00**	**$3,976,836.00**	**($249,103.00)**	**-6%**
Fund Net	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-6%**

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: 613 - Community Corrections							
Revenues							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	0.00	0.00	0.00	0.00	0.00	N/A
35166	Fees - Compact	0.00	650.00	0.00	0.00	0.00	N/A
35167	Fees - DOR	3,522.29	740.57	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		**$3,522.29**	**$1,390.57**	**$0.00**	**$0.00**	**$0.00**	**0%**
IG - Intergovernmental							
33300	Department - Corrections	334,249.00	180,248.82	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		**$334,249.00**	**$180,248.82**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
32175	Fees - Lake County	28,812.30	5,762.50	0.00	0.00	0.00	N/A
33000	Reimbursements	0.00	0.00	0.00	0.00	0.00	N/A
34035	Fees - For Services	0.00	87.50	0.00	0.00	0.00	N/A
34820	Electronic Surveillance	0.00	0.00	0.00	0.00	0.00	N/A
35162	Reim - SO Polygraph	0.00	0.00	0.00	0.00	0.00	N/A
35165	Fees - Public Service	0.00	615.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$28,812.30**	**$6,465.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	110.96	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**$110.96**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	2,038.62	687.77	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$2,038.62**	**$687.77**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	42,801.92	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$42,801.92**	**$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
FB - Fund Balances							
31001	Beginning Fund Balance	104,918.46	164,828.41	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$104,918.46**	**$164,828.41**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 281 - Lake	**$473,651.63**	**$396,422.49**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
MS - Material and Services							
44050	Training	3,406.80	2,796.68	0.00	0.00	0.00	N/A
44104	Miscellaneous	0.00	252,454.04	0.00	0.00	0.00	N/A
44113	Office Equipment	0.00	1,840.84	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	1,396.20	0.00	0.00	0.00	N/A
44117	C C Supplies	2,773.05	1,292.73	0.00	0.00	0.00	N/A
44261	Lake Co Vehicle Maintenance	3,277.05	1,681.41	0.00	0.00	0.00	N/A
44276	Building Repair	0.00	0.00	0.00	0.00	0.00	N/A
44645	Teleprocessing	2,121.69	1,413.52	0.00	0.00	0.00	N/A
44652	Lake Co Rent / Admin	15,562.67	4,470.00	0.00	0.00	0.00	N/A
44670	Equipment	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	461.56	333.90	0.00	0.00	0.00	N/A
45015	Intradepartmental Administration Charges	28,000.00	20,693.34	0.00	0.00	0.00	N/A
45061	Salary Reimbursement	164,115.47	71,700.00	0.00	0.00	0.00	N/A
45095	Batters' Education	0.00	1,580.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	0.00	0.00	0.00	N/A
46331	Work Crew Program	971.29	1,023.32	0.00	0.00	0.00	N/A
46332	Lake Co Subsidy	1,588.94	404.46	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	0.00	0.00	0.00	0.00	0.00	N/A
47309	Lake Jail Program	35,439.00	17,791.67	0.00	0.00	0.00	N/A
47310	Transition Center	0.00	0.00	0.00	0.00	0.00	N/A
47311	Lake Co Jail Transp	10,000.00	5,000.00	0.00	0.00	0.00	N/A
47323	Lake Co Treatment	32,100.00	8,025.00	0.00	0.00	0.00	N/A
47392	Lake Co Urinalysis	673.72	21.00	0.00	0.00	0.00	N/A
47400	Electronic Surveillance	1,406.98	186.00	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
47406	Lake Co Polygraph	1,775.00	200.00	0.00	0.00	0.00	N/A
47407	Lake Co Sex Offender	2,650.00	660.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$306,323.22**	**$394,964.11**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88075	Office Equipment Lake Co	0.00	0.00	0.00	0.00	0.00	N/A
88170	Facilities Improvement	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99241	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,500.00	1,458.38	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$2,500.00**	**$1,458.38**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	164,828.41	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$164,828.41**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 281 - Lake		**$473,651.63**	**$396,422.49**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 613 - Community Corrections**	**$473,651.63**	**$396,422.49**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 613 - Community Corrections**	**$473,651.63**	**$396,422.49**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Revenues							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	129.00	92.00	210.00	400.00	190.00	90%
34231	Fees - NSF Check	60.00	0.00	60.00	135.00	75.00	125%
35166	Fees - Compact	1,000.00	2,150.00	1,800.00	3,000.00	1,200.00	67%
35167	Fees - DOR	43,950.33	34,164.27	24,000.00	18,290.00	(5,710.00)	-24%
Account Classification Total: LP - Licenses, Fees and Permits		**$45,139.33**	**$36,406.27**	**$26,070.00**	**$21,825.00**	**($4,245.00)**	**-16%**
IG - Intergovernmental							
33300	Department - Corrections	2,170,364.00	2,180,447.92	2,618,537.00	2,513,620.00	(104,917.00)	-4%
33460	SB 1065 Correct & Drug	4,532.20	756.26	500.00	500.00	0.00	0%
33462	HB 3194	0.00	0.00	342,700.00	0.00	(342,700.00)	-100%
33463	Sheriff Reinvestment Funds	0.00	0.00	57,519.00	57,519.00	0.00	0%
33994	Title III	9,108.80	0.00	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,456.80	33,089.53	11,355.00	0.00	(11,355.00)	-100%
Account Classification Total: IG - Intergovernmental		**$2,223,461.80**	**$2,214,293.71**	**$3,030,611.00**	**$2,571,639.00**	**($458,972.00)**	**-15%**
CS - Charges for Service							
33304	Lake County Administration Cost	28,000.00	16,333.34	0.00	0.00	0.00	N/A
34035	Fees - For Services	5,617.00	4,171.00	4,200.00	3,400.00	(800.00)	-19%
34129	Room & Board	96.00	0.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	104,425.53	105,415.37	125,000.00	125,000.00	0.00	0%
34820	Electronic Surveillance	13,985.00	5,676.15	6,000.00	6,000.00	0.00	0%
34821	Jail Diversion	0.00	0.00	30,000.00	30,000.00	0.00	0%
35161	Fees - Corrections	116,846.66	68,398.17	90,000.00	75,000.00	(15,000.00)	-17%
35162	Reim - SO Polygraph	11,794.09	7,602.00	7,000.00	7,500.00	500.00	7%
35164	Subsidy/Housing	4,409.91	1,869.00	2,000.00	600.00	(1,400.00)	-70%
35165	Fees - Public Service	7,810.00	6,322.00	5,200.00	7,500.00	2,300.00	44%
36700	Internal Service Charges	0.00	0.00	15,000.00	30,000.00	15,000.00	100%
Account Classification Total: CS - Charges for Service		**$292,984.19**	**$215,787.03**	**$284,400.00**	**$285,000.00**	**$600.00**	**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	4,110.10	2,288.55	3,700.00	4,100.00	400.00	11%
	Account Classification Total: IN - Interest	**$4,110.10**	**$2,288.55**	**$3,700.00**	**$4,100.00**	**$400.00**	**11%**
MI - Miscellaneous							
36100	Miscellaneous	5,694.58	2,832.03	500.00	1,000.00	500.00	100%
	Account Classification Total: MI - Miscellaneous	**$5,694.58**	**$2,832.03**	**$500.00**	**$1,000.00**	**$500.00**	**100%**
TI - Interfund Transfers							
39201	Trans - MH Admin	0.00	0.00	69,861.00	0.00	(69,861.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$0.00**	**$69,861.00**	**$0.00**	**($69,861.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	253,726.88	382,823.54	537,252.00	845,522.00	308,270.00	57%
	Account Classification Total: FB - Fund Balances	**$253,726.88**	**$382,823.54**	**$537,252.00**	**$845,522.00**	**$308,270.00**	**57%**
	Sub Department Total: 282 - Klamath	**$2,825,116.88**	**$2,854,431.13**	**$3,952,394.00**	**$3,729,086.00**	**($223,308.00)**	**-6%**

Expenditures

Department: 175 - Community Corrections

Sub Department: 282 - Klamath

PS - Personnel Services							
60225	Probation Officer II	0.00	0.00	40,403.00	44,558.00	4,155.00	10%
60226	Probation Officer III	518,031.40	431,757.66	474,135.00	523,098.00	48,963.00	10%
60574	Community Corrections Manager	62,400.00	62,400.00	62,400.00	63,024.00	624.00	1%
60974	Program Manager	0.00	0.00	66,468.00	68,198.00	1,730.00	3%
61576	Community Corrections Assistant	24,963.62	17,829.08	61,690.00	95,778.00	34,088.00	55%
61577	Sr Community Corrections Assist	32,176.18	32,068.30	32,364.00	33,187.00	823.00	3%
62190	Supervisor	6,045.00	0.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	82,814.99	85,800.00	87,516.00	88,391.00	875.00	1%
63574	Asst Director Comm Corr	88,149.21	79,644.00	79,644.00	80,440.00	796.00	1%
63580	Senior Work Crew Supervisor	40,892.81	40,892.81	41,050.00	45,699.00	4,649.00	11%
63581	Work Crew Supervisor	35,184.96	36,418.80	38,022.00	40,710.00	2,688.00	7%
63584	Residential Counselor	37,667.56	17,882.56	0.00	0.00	0.00	N/A
63585	Community Corrections Counselor	37,636.96	38,651.52	40,563.00	42,768.00	2,205.00	5%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63586	Lead Parole & Probation Officer	115,767.47	130,853.92	134,277.00	136,979.00	2,702.00	2%
63930	FICA	81,788.87	72,729.99	89,784.00	97,763.00	7,979.00	9%
63940	Workmans Compensation Tax	466.44	433.57	741.00	810.00	69.00	9%
63941	Workmans Compensation	14,928.22	27,583.15	26,994.00	25,559.00	(1,435.00)	-5%
63950	Medical Insurance	164,258.28	172,808.63	259,980.00	327,660.00	67,680.00	26%
63951	Life Insurance	1,129.53	995.89	1,306.00	1,413.00	107.00	8%
63952	Short Term Disability	389.30	351.90	450.00	491.00	41.00	9%
63953	VEBA	17,778.27	9,662.64	13,055.00	15,629.00	2,574.00	20%
63960	Retirement - General	77,038.35	72,243.92	151,779.00	178,388.00	26,609.00	18%
63970	Retirement - PERS	45,009.07	48,365.25	33,282.00	24,438.00	(8,844.00)	-27%
63980	Unemployment Compensation	24,900.11	22,648.74	26,994.00	22,364.00	(4,630.00)	-17%
63990	Cell Phone Allowance	11,740.00	10,590.00	15,600.00	15,600.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$1,524,594.10**	**$1,412,612.33**	**$1,778,497.00**	**$1,972,945.00**	**$194,448.00**	**11%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	2,034.44	9,000.00	9,000.00	0.00	0%
44040	Staff Travel & Training	0.00	2,228.88	24,000.00	24,000.00	0.00	0%
44042	Travel - Respite	12,458.19	17,024.27	0.00	0.00	0.00	N/A
44050	Training	1,942.88	140.00	1,500.00	1,500.00	0.00	0%
44060	Janitorial Supplies	777.13	2,058.39	6,000.00	6,000.00	0.00	0%
44100	Supplies - Office	3,329.43	5,272.62	8,780.00	8,780.00	0.00	0%
44110	Supplies - Other	14,063.60	8,434.10	8,500.00	8,500.00	0.00	0%
44113	Office Equipment	0.00	679.80	7,500.00	2,500.00	(5,000.00)	-67%
44114	Office Furniture	0.00	6,486.71	1,280.00	1,280.00	0.00	0%
44115	Computer Equipment	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44117	C C Supplies	2,232.68	2,395.63	1,500.00	1,500.00	0.00	0%
44120	Supplies - Identification	0.00	0.00	2,000.00	2,000.00	0.00	0%
44130	Supplies - Ammunition	2,376.25	1,266.49	8,200.00	7,500.00	(700.00)	-9%
44135	Tools	0.00	0.00	3,500.00	3,500.00	0.00	0%
44200	Dues / Fees	0.00	0.00	3,500.00	3,500.00	0.00	0%
44203	Credit Card Fees	1,632.49	2,249.78	1,000.00	0.00	(1,000.00)	-100%
44230	Vehicle Outfitting	0.00	0.00	2,500.00	2,500.00	0.00	0%
44250	Vehicle Fuel	13,491.29	8,376.71	18,000.00	18,000.00	0.00	0%
44254	Vehicle Fuel - Work Crew	13,073.68	12,400.95	18,000.00	18,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	8,952.68	12,407.34	7,000.00	7,000.00	0.00	0%
44276	Building Repair	0.00	0.00	13,000.00	5,000.00	(8,000.00)	-62%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44284	Copier Maintenance & Supplies	0.00	0.00	400.00	953.00	553.00	138%
44290	Uniform Maintenance & Repair	0.00	0.00	7,500.00	2,580.00	(4,920.00)	-66%
44381	Shredding Services	0.00	0.00	2,040.00	2,400.00	360.00	18%
44579	Copies / Contract Expense	0.00	88.46	2,000.00	3,000.00	1,000.00	50%
44580	Physician Services	0.00	0.00	2,500.00	2,000.00	(500.00)	-20%
44590	Committee Expenses	0.00	0.00	3,500.00	2,500.00	(1,000.00)	-29%
44610	Utilities - Water / Sewer	0.00	2.76	1,961.00	2,520.00	559.00	29%
44620	Utilities - Electricity	0.00	57.38	345.00	650.00	305.00	88%
44630	Garbage Pickup	0.00	0.00	2,785.00	2,785.00	0.00	0%
44640	Telephone	0.00	1,278.01	19,300.00	24,700.00	5,400.00	28%
44645	Teleprocessing	7,885.19	9,750.43	80.00	0.00	(80.00)	-100%
44650	Rent	0.00	3,182.00	3,800.00	3,990.00	190.00	5%
44670	Equipment	1,999.00	7,982.85	25,000.00	10,000.00	(15,000.00)	-60%
44700	Postage	4,658.17	2,797.60	4,500.00	4,500.00	0.00	0%
44710	Publications / Periodicals	150.93	0.00	2,500.00	2,500.00	0.00	0%
44720	Legal Notice Publish	0.00	0.00	1,100.00	1,600.00	500.00	45%
45000	Equipment Rental / Lease	4,358.20	1,068.30	0.00	0.00	0.00	N/A
45020	Contract Services	10,595.00	14,265.00	6,040.00	0.00	(6,040.00)	-100%
45095	Batters' Education	56,960.00	71,000.00	90,000.00	90,000.00	0.00	0%
45370	Drugs & Pharmacy	0.00	0.00	3,500.00	3,500.00	0.00	0%
45800	Refunds	0.00	295.00	200.00	200.00	0.00	0%
45880	Computer Software	6,812.50	4,500.00	4,500.00	4,620.00	120.00	3%
46000	Tires	0.00	117.00	7,500.00	4,500.00	(3,000.00)	-40%
46273	AD Residential Capacity S	0.00	0.00	24,000.00	0.00	(24,000.00)	-100%
46283	HB 3194 Contracted Services	0.00	0.00	262,500.00	171,370.00	(91,130.00)	-35%
46331	Work Crew Program	9,511.41	9,945.09	15,500.00	15,500.00	0.00	0%
46334	Transition House	3,267.70	3,861.65	5,100.00	5,100.00	0.00	0%
46345	Release Subsidy	32,807.44	42,694.96	6,732.00	5,379.00	(1,353.00)	-20%
46440	Testing/Evaluation	0.00	0.00	2,700.00	1,700.00	(1,000.00)	-37%
46600	Food	68.56	0.00	4,200.00	4,200.00	0.00	0%
46601	Housing Expense	0.00	0.00	21,000.00	21,000.00	0.00	0%
46602	Transportation	0.00	0.00	4,100.00	6,300.00	2,200.00	54%
46603	Utilities	7,210.13	6,392.95	1,500.00	1,500.00	0.00	0%
46612	Clothing	0.00	0.00	3,490.00	3,500.00	10.00	0%
46620	Medical Expenses	0.00	0.00	2,500.00	2,500.00	0.00	0%
46621	Dental Expenses	0.00	0.00	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
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47304	Treatment Services C Pod	0.00	0.00	0.00	191,111.00	191,111.00	N/A
47305	Jail Pod Program	170,381.00	152,497.00	197,100.00	9,600.00	(187,500.00)	-95%
47306	Sheriff Reinvestment Funds Jail	0.00	0.00	0.00	57,519.00	57,519.00	N/A
47307	MH/AD Services	0.00	0.00	69,861.00	66,750.00	(3,111.00)	-4%
47308	KBBH Jail Diversion	0.00	0.00	0.00	30,000.00	30,000.00	N/A
47310	Transition Center	0.00	0.00	137,300.00	49,789.00	(87,511.00)	-64%
47321	Outpatient Alc & Drug	0.00	0.00	3,000.00	0.00	(3,000.00)	-100%
47322	Women's/Victims' Services	0.00	0.00	50,400.00	50,400.00	0.00	0%
47391	Urinalysis	1,274.00	4,803.72	8,900.00	8,900.00	0.00	0%
47393	Program Urinalysis	1,077.71	2,111.25	0.00	0.00	0.00	N/A
47400	Electronic Surveillance	13,935.46	7,463.25	8,000.00	8,000.00	0.00	0%
47401	Polygraph	28,203.88	28,026.00	45,000.00	45,000.00	0.00	0%
47405	Sex Offender Treatment	62,263.30	71,000.00	90,000.00	85,008.00	(4,992.00)	-6%
99755	Risk Management	0.00	11,783.00	10,767.00	9,729.00	(1,038.00)	-10%
99760	Insurance/Liability	14,204.00	19,194.00	20,161.00	18,217.00	(1,944.00)	-10%
99765	Insurance/Workmans Compensation	44,368.78	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	82,486.00	83,942.00	1,456.00	2%
99780	Facility Services	106,096.00	98,191.00	136,022.00	130,930.00	(5,092.00)	-4%
99781	Steering Committee Hardware Charge	12,600.00	11,700.00	10,575.00	11,220.00	645.00	6%
99782	Steering Committee User Charge	4,620.00	3,990.00	7,930.00	10,419.00	2,489.00	31%
Account Classification Total: MS - Material and Services		**$822,302.66**	**$816,158.77**	**$1,577,835.00**	**$1,416,841.00**	**($160,994.00)**	**(0.10)**
CO - Capital Outlay							
88070	Office Equipment	0.00	11,103.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$11,103.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	78,206.73	44,509.92	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	793.27	293.77	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$79,000.00**	**$44,803.69**	**$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
IF - Interfund Transfers							
99783	Trans - Phones	2,233.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	1,663.58	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	12,500.00	32,500.00	68,543.00	57,146.00	(11,397.00)	-17%
	Account Classification Total: IF - Interfund Transfers	**$16,396.58**	**$32,500.00**	**$68,543.00**	**$57,146.00**	**($11,397.00)**	**-17%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	368,519.00	125,000.00	(243,519.00)	(0.66)
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$368,519.00**	**$125,000.00**	**($243,519.00)**	**(0.66)**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	159,000.00	157,154.00	(1,846.00)	-1%
99981	Unappropriated Fund Balance	382,823.54	537,253.34	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$382,823.54**	**$537,253.34**	**$159,000.00**	**$157,154.00**	**($1,846.00)**	**-1%**
	Sub Department Total: 282 - Klamath	**$2,825,116.88**	**$2,854,431.13**	**$3,952,394.00**	**$3,729,086.00**	**($223,308.00)**	**-6%**
Fund Revenue	**Total: 613 - Community Corrections**	**$2,825,116.88**	**$2,854,431.13**	**$3,952,394.00**	**$3,729,086.00**	**($223,308.00)**	**-6%**
Fund Expenditure	**Total: 613 - Community Corrections**	**$2,825,116.88**	**$2,854,431.13**	**$3,952,394.00**	**$3,729,086.00**	**($223,308.00)**	**-6%**
Fund Net	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-6%**

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: 613 - Community Corrections							
Revenues							
Department: 175 - Community Corrections							
Sub Department: 284 - Local Alcohol & Drug Planning Co							
IG - Intergovernmental							
33460	SB 1065 Correct & Drug	0.00	0.00	2,074.00	0.00	(2,074.00)	-100%
33590	HB 2145 County Share	0.00	0.00	63,471.00	20,750.00	(42,721.00)	-67%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$65,545.00**	**$20,750.00**	**($44,795.00)**	**-68%**
TI - Interfund Transfers							
36250	Trans - MH Dept	0.00	0.00	208,000.00	0.00	(208,000.00)	-100%
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$0.00**	**$208,000.00**	**$0.00**	**($208,000.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	227,000.00	227,000.00	N/A
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$0.00**	**$227,000.00**	**$227,000.00**	
	Sub Department Total: 284 - Local Alcohol & Drug Planning Co	**$0.00**	**$0.00**	**$273,545.00**	**$247,750.00**	**($25,795.00)**	**-9%**
Expenditures							
Department: 175 - Community Corrections							
Sub Department: 284 - Local Alcohol & Drug Planning Co							
MS - Material and Services							
44050	Training	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44100	Supplies - Office	0.00	0.00	200.00	500.00	300.00	150%
44110	Supplies - Other	0.00	0.00	200.00	250.00	50.00	25%
44115	Computer Equipment	0.00	0.00	0.00	125.00	125.00	N/A
44590	Committee Expenses	0.00	0.00	360.00	225.00	(135.00)	-38%
45015	Intradepartmental Administration Charges	0.00	0.00	30,000.00	30,000.00	0.00	0%
45020	Contract Services	0.00	0.00	36,000.00	0.00	(36,000.00)	-100%
	Account Classification Total: MS - Material and Services	**$0.00**	**$0.00**	**$66,760.00**	**$33,600.00**	**($33,160.00)**	**-50%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	206,785.00	214,150.00	7,365.00	4%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$206,785.00**	**$214,150.00**	**$7,365.00**	**4%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 284 - Local Alcohol & Drug Planning Co	**$0.00**	**$0.00**	**$273,545.00**	**$247,750.00**	**($25,795.00)**	**-9%**
Fund Revenue	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$273,545.00**	**$247,750.00**	**($25,795.00)**	**-9%**
Fund Expenditure	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$273,545.00**	**$247,750.00**	**($25,795.00)**	**-9%**
Fund Net	**Total: 613 - Community Corrections**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-9%**

Department Mission:

It is the mission of the Klamath County Sheriff's Office to safeguard the lives and property of the residents of our county. We do this by protecting and serving you. By reducing the incidence and fear of crime, we improve the quality of life within Klamath County. Our mandate is to do so with honor and integrity. These are not mere words…these are the core values of law enforcement.

Mandated Services:

- The Sheriff is the Chief Executive Officer and conservator of the peace of the county. In the execution of the office of Sheriff, it is the Sheriff's duty to (ORS 206.010):
  1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.
  2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety.
  3) Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.
  4) Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.
  5) Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions.
  6) Operate county prison and provide for the care of its prisoners (ORS 169.030, 169.105 to 169.220).
  7) Keeping records of and disposition of fees (ORS 206.020).
  8) Execute process and take personal property into custody (ORS 206.030).
  9) Execution of civil process and service of papers (ORS 206.040, 206.050, 206.060, 206.070).
  10) Issuance of concealed handgun licenses (ORS 166.291).
  11) The Sheriff of each county is responsible for search and rescue activities within the county and adopting a search and rescue plan that complies with the Office of Emergency Management's search and rescue guidelines (ORS 401.560, 401.573)

Self-Imposed Services:

- When properly funded, the ability to enter into contracts with various entities to provide law enforcement services offset by revenue. This has historically generated approximately $600,000 annually. (ORS 206.345). Due to personnel cuts required to meet the target budget, revenue from these contracts will not be realized in FY 14/15.

Department Overview:

ADMINISTRATION: The Sheriff's Office Administration includes the Sheriff, a Budget/Finance Manager, and an Administrative Assistant. Provides services including; financial, administrative, payroll, supply, personnel, training, certification, professional standards (internal affairs), media relations, public outreach, record keeping, information systems, building

maintenance and construction management to support the operation of the Sheriff's Office. Develops opportunities for office growth through research, planning, and developing resources.

PATROL SERVICES: Provides patrol and investigative services to all unincorporated areas of the County and to 6 independent entities, that partner with the Sheriff's Office for police services. Manages the Marine Patrol Division, Forest Patrol Division, Traffic Division, Rural Patrol Team, School Resource Officer Division, and Search and Rescue Division. Also oversees a force of personnel consisting of approximately 150 law enforcement volunteers, including nearly 10 Sheriff's reserve deputies with specialized skills, training, and equipment. Patrol Services executes the warrant of arrest, both felony and misdemeanor, upon those who break or attempt to break the law. Due to cuts in personnel required to meet the target budget a majority of these mandates will not be met.

INVESTIGATIONS: Initiates and investigates public offenses and violations relating to crimes against persons and property, sex crimes, family violence, homicide, computer crimes, checks and fraud, vice and gang enforcement and narcotics offenses, as well as the implementation of specialized services and task forces. Conducts investigations into circumstances surrounding deaths that occur within the Sheriff's jurisdiction. Due to cuts in personnel required to meet the target budget a majority of these mandates will not be met.

JAIL OPERATIONS: Provides jail functions to book approximately 4,200 arrestees annually and custodial services to inmates sentenced to serve time in Klamath County, including housing, record keeping, recreational activity, food services, commissary, correctional programs, and other services associated with the secure custody of inmates. Provides prisoner transport, courthouse security, weapons screening and perimeter security, book criminals ordered into custody by the court, standing guard while high-risk trials are in progress, and maintaining custody of prisoners who have matters scheduled in court. Closure of B and C Pod and the likelihood of A Pod, is required due to cuts in personnel required to meet the target budget.

CIVIL SERVICES: An important duty performed by civil deputies, patrol deputies, and clerical support personnel is the service of civil process. These employees have the responsibility for serving and enforcing the subpoenas, orders, notices, summonses, and other process of the Court. Civil deputies seize property under Court order, sell property seized to satisfy judgments, and enforce orders to evict tenants.

MARINE PATROL: The Klamath County Sheriff's Office has contracted in the past with The Oregon State Marine Board (OSMB) to provide regular boat patrols of the lakes and rivers enforcing state and local laws, answering calls for assistance, giving emergency medical aid, investigating water related accidents, injuries and deaths, and educating the public in safe boating practices. Due to cuts in personnel required to meet the target budget the Klamath County Sheriff's Office is unable to provide personnel to fulfill this contract, resulting in a loss of revenue in the amount of $217,000.

SEARCH & RESCUE: Provides the means to meet the statutory and ethical responsibility to provide search and rescue services within the borders of Klamath County. SAR services are delivered on a regional basis providing mutual aid to other counties as the other counties

reciprocate to Klamath County. SAR is comprised largely of volunteers in Dive Rescue, Ground Search, Dog Teams and Mounted Posse Assets. These groups meet regularly and train at least weekly. They are provided leadership by deputies and the Sheriff for the search management. Klamath County averages dozens of searches a year. These missions are situations of life and death and are handled as emergencies. Search and Rescue missions will be hampered by the loss of sworn Search Managers. This function is mandated by Oregon Revised Statutes.

Successes and Challenges:

- Declining revenue from the State Criminal Alien Assistance Program (SCAAP) due to reduced population in the Klamath County Jail.
- Loss of ATV grant of $29,500 from Oregon Parks and Recreation Department for patrolling of ATV trails/parks within Klamath County.
- Attrition of employees due to unstable and declining funding which represents a significant taxpayer investment loss.
- Target budget that if finalized will result in the loss of 32 employees in the Sheriff's Office. Additionally the loss of 88 or more beds in the Jail will have a catastrophic ripple effect throughout the Criminal Justice System. The loss of 16 employees in Patrol will necessitate the reduction in patrol hours from 20 hours per day to 8 hours per day, only 5 days per week. These fiscal cuts will place citizens of this community at risk.

Budget Overview:

There are many factors to consider when developing the Klamath County Sheriff's Office budgets. The main points are: The Sheriff's Office receives a general fund target number from the Board of County Commissioners. The office needs to balance its budgets to this target number. With declining revenue within the county's general fund, this target has been steadily declining over the past several years. Since the vast majority of the Sheriff's Office services are mandated and associated with personnel, it has become extremely difficult to meet the needs of the public while still meeting the given general fund target.

The Sheriff's Office is a 24/7 365 days a year operation. To put that into perspective it requires 4.2 FTE to fill one position 24 hours a day, 7 days a week.

Major Revenue sources for the Sheriff's Office are:

Patrol & Marine Division: Various contracts for police services with the Klamath County School District, Klamath Falls School District (Safe School/Healthy Student grant), Bureau of Land Management (BLM), Forest Services (USFS), and the Oregon State Marine Board (OSMB). These are not directly affected by the economy unless the contract agencies are facing budget restraints. The Klamath County Sheriff's Office will be unable to enter into these contracts due to cuts in personnel required to meet the target budget.

Corrections Division: The Klamath County Jail has a Memorandum of Understanding with Community Corrections for leasing of jail beds. This revenue is directly affected by the State's budget. The jail also charges sentenced inmates a daily rate while staying in the jail. Revenue

from payment for sentenced inmate jail stays is not consistent and has steadily declined over the years. At this time the amount of the revenue from this Memorandum of Understanding with Community Corrections is unknown and the amount will be based on the operational level of the Klamath County Jail. Reduction in the Jail Operation has a direct negative impact on Jail Revenue.

Civil Division: Receives most of its revenue from civil fees and issuing Concealed Handgun permits. The fees are establish by the state and are not affected by the economy.

The Sheriff's Office is also very aggressive in trying to secure grant funding. With the economic decline there is less grant funding available.

Major Expenditures for the Sheriff's Office are for personnel. The cost associated with operating a 24/7 operation is approximately 76% out of the total Sheriff's Office budget. By law, the Sheriff's Office also negotiates with unions with binding arbitration being the final step in the event of impasse.

Significant Changes:

The following changes are included in the proposed budget:

- Transfer of $500,000 from Road Funds into the Sheriff's Patrol Division.
- Closing of B and C Pod and the likelihood of closing A Pod, projected loss of 16 employees and reduction of 88 or more jail beds.
- Projected loss of 16 employees in Patrol Division resulting in reduction of patrol hours from 20 hours per day to 8 hours per day, only 5 days per week.

The Sheriff's Office made the following changes in order to meet the general fund target of $5,249,821:

- Jail Personnel cuts, reduction of $1,056,179
- Patrol Personnel Cuts, reduction of $1,201,960

With the above changes, the Sheriff's Office will be operating the Divisions with less than 24/7 hour patrol. Patrol hours are subject to change based on upcoming vacancies and the ability to fill positions. The Sheriff will however, attempt to operate A Pod and booking at the jail. The office will continue using sworn staff to perform some civil duties, especially the volatile, dangerous, and emotionally charged processes.

Key issues:

- Attrition costs from losing employees to other agencies after they are trained and certified at the Klamath County Sheriff's Office.
- Ramp-up if funding is received will be challenging, especially if funding is temporary.
- Pending loss of Title III funding for Search and Rescue Operations and Equipment.
- Stable funding source needs to be identified and implemented.

- Vehicle replacement of high mileage vehicles challenging as vehicle reserve monies have been repeatedly reduced in an attempt to maintain services.
- Budgeting for replacement for control panels in all three Pods in jail has continually taken a back seat priority in order to keep jail beds open. This project must be addressed over multiple years of reserve savings.

Court Security Division

Department Mission:

We strive to ensure the safety and provide the highest quality of service to the citizens of Klamath County. This is done by providing security in the Klamath County Courthouse where members of the judiciary, the general public, law enforcement officials, and courthouse employees are able to fulfill their duties, obligations, and responsibilities with a minimal threat of danger to their person and/or property.

Mandated Services:

ORS 1.182 Court facilities security accounts; funding; expenditures; reports

(1) The county treasurer shall deposit moneys received under ORS 137.308 (2) into a court facilities security account maintained by the County Treasurer. The following apply to the account:

(a) The moneys in the account and interest upon the account are reserved for the purpose of providing security in buildings that contain state court or justice court facilities other than the Supreme Court, Court of Appeals, Oregon Tax Court or office of the State Court Administrator located within the county.

(b) Expenditures by the county governing body from the court facilities security account shall be made only for developing or implementing a plan for court security improvement, emergency preparedness and business continuity under ORS 1.180.

(c) Moneys deposited in the account under ORS 137.308 (2) and expended under the provisions of this section shall be in addition to any other moneys expended by the county on court facilities security programs and personnel. A county shall not reduce other expenditures on court facilities security programs and personnel by reason of the additional moneys provided under ORS 137.308 (2).

(d) The county treasurer may charge against the court facilities security account an administrative fee for the actual costs associated with maintaining the account. The total administrative fees charged each year may not exceed five percent of the moneys received under ORS 137.308 (2) for that year.

(e) The county treasurer shall provide to the county governing body, the Advisory Committee on Court Security and Emergency Preparedness and the presiding judge of the judicial district at least quarterly a financial report showing all revenues, deposits and expenditures from the court facilities security account maintained by the county treasurer. The county treasurer may charge against the court facilities security account the actual costs associated with providing financial reports under this paragraph.

(f) The presiding judge of the judicial district shall provide to the Chief Justice of the Supreme Court a financial report showing all revenues, deposits and expenditures from the court facilities security account for each fiscal year. The report shall be submitted to the Chief Justice not later than August 30 of each year.

(2) Except as otherwise provided in subsection (3) of this section, a county may not reduce its actual operating expenditures on court facilities security programs and personnel, including funds from all local sources, exclusive of state and federal funds and other short term special funding,

below the level of such expenditures in the preceding fiscal year beginning with the 1992-1993 fiscal year.

(3) A county may reduce the operating expenditures described in subsection (2) of this section if the reduction is in an amount no greater than the average reduction in general fund commitment to all county agencies during the fiscal period.

ORS 1.185 County to provide courtrooms, offices and jury rooms
The County in which a circuit court is located and holds court shall provide suitable and sufficient courtrooms, offices and jury rooms for the court, and provide maintenance and utilities for those rooms.

Department Overview:

This department provides security in the Klamath County Courthouse.

Successes and Challenges:

Our security check point in the front atrium area of the Courthouse is the first point of contact with the public and our first chance to divert items and persons that pose a threat to the security of the courthouse, public and staff. Routinely, knives, screwdrivers, other tools and sharp edged instruments are diverted. On rare occasion, machetes, swords and firearms have been detected and diverted at the checkpoint.

Budget Overview:

Major revenue sources for the Court Security Fund are assessments collected by the court. Sixty percent of the moneys received under ORS 137.309 (6), (8) and (9) are deposited into the general fund of the county to be used for the purpose of planning, operating and maintaining county juvenile and adult corrections programs and facilities and drug and alcohol programs approved by the Department of Human Services and the Oregon Health Authority. The other forty percent of the moneys received under ORS 137.309 (6), (8) and (9) go into the county's court facilities security account established under ORS 1.182. This year the Board of Commissioners agreed to fund a portion of the Court Security Budget with a transfer from the General Fund. This brings the funding stream for Klamath County Court Security in line with most other Counties in the State.

Major expenditures for the Court Security Fund are personal service costs to maintain deputies in the courthouse for security purposes.

Significant Changes:

Oregon House Bill 2712 calls for a statewide uniform fine structure for low-level violations. This is anticipated to stabilize revenues and increase them in the future.

Revenue projections are down from the previous year based on history of incoming fines and fees from the State. The Oregon State Sheriff's Association is researching the formula used for revenue

distribution under House Bill 2712 and may lobby for adjustments as decreased revenue from House Bill 2712 is a State wide trend.

Key issues:

Close monitoring is required to maximize the cost of security coverage against anticipated revenues. Regular meetings are held with the Courts, Sheriff's office and the Treasurer/Finance offices to monitor the fund and make necessary changes.

As evidenced in the news from areas across the Country, courthouses have been the stage where unexpected violence can break out with catastrophic results. Very often the violent incidents associated with courthouses come with little or no warning. A consistent security presence can be the difference between tragedy and success.

Interoperability Radio Communications System Division

Department Mission:

Manage the daily and continued use, maintenance, and future upgrades and replacement of the county–wide interoperable emergency radio communications system servicing Police, Fire, Public Works and Search and Rescue first responders.

Mandated Services:

Radio communication is an integral part of many mandated services across all disciplines and sub-groups included in the system.

Department Overview:

The Klamath County Interoperable Communications Group (KCICG) was established in 2009. The group is composed of all law enforcement, fire agencies and public works, whose goal is to build and maintain a single County-wide communications system. All users pay maintenance fees in the total collective amount of $100,000 annually on a pro rata basis.

Successes and Challenges:

- The Klamath County Sheriff's Office was awarded $80,000 in Homeland Security Grant for adding ice shields on equipment on various mountain tops.
- Klamath County Interoperable Communications Group partnered up with The Oregon Radio Project (ORP) after OWIN backed out due to state funding issues.
- An extension request for project completion has been requested and has been granted. It is anticipated that the project will be completed by the end of calendar 2014.

Budget Overview:

The budget process for the Interoperable Radio Communications fund is based on needs for upgrade or maintenance to the current radio system.

Major Revenue source is generated from user maintenance fees based on their prior year's usage of the system on a pro rata basis.

Major Expenditure is for replacement or purchase of communications equipment.

Significant Changes:

KCICG had partnered with OWIN in order to complete the Microwave Project, but due to the economic downturn OWIN's funding has been severely restricted and their future is unknown. With the uncertainty surrounding OWIN's contribution to the Klamath County Project, the group has decided to budget for additional communications equipment that might be needed.

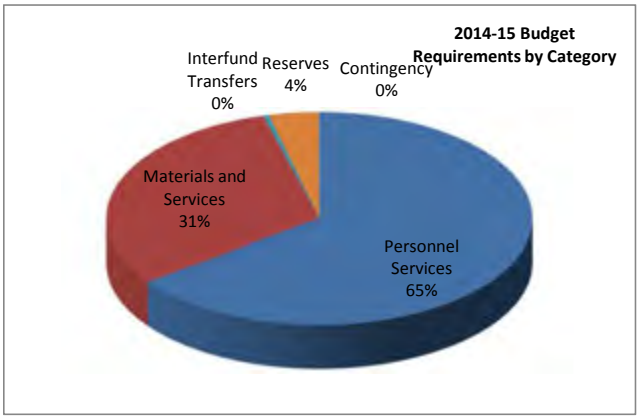
Key issues:

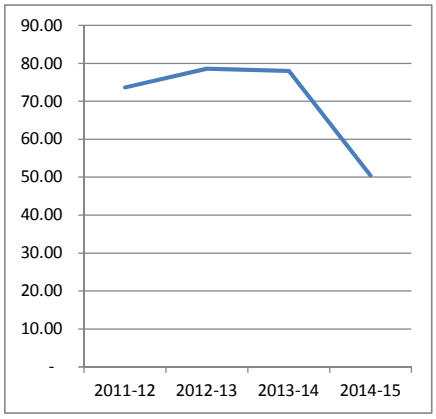
- The Klamath County Interoperable Communications Group is to ensure that Klamath County continues to have a communications system that is well maintained and up to date with new technology as it progress in the future.
- Historically, the involved disciplines have been stand-alone on their communication systems. This project has provided a proactive approach to continuity and foresight involving the future replacement of equipment as it ages and fails.
- As a result of unforeseen circumstances the project was not completed at the end of October 2013 as was projected. Another extension request is in process and has been granted. It is anticipated that the project will be completed by the end of calendar 2014.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
211 Sheriff's Office

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	5,554,012	5,940,307	6,690,408	4,309,737
Materials and Services	2,279,431	1,813,902	2,526,232	2,053,098
Capital Outlay	3,198	67,561	40,000	-
Debt Service	383,102	106,300	-	-
Subtotal Current Expenditures	**8,219,743**	**7,928,069**	**9,256,640**	**6,362,835**
Interfund Transfers	243,444	327,672	101,511	28,728
Reserves	-	-	250,000	250,000
Contingency	-	-	68,560	3,197
Unappropriated Fund Balance	400,139	560,226	-	
Subtotal Noncurrent Expenditures	**643,584**	**887,898**	**420,071**	**281,925**
Total Requirements by Budgetary Category	**8,863,326**	**8,815,967**	**9,676,711**	**6,644,760**
Requirements by Fund				
General Fund (100)	7,270,342	7,504,436	8,546,811	6,079,619
Sheriff Special Revenue (229,245,700)	1,191,329	881,687	569,728	97,695
Court Security (290)	89,475	64,808	100,114	-
Interoperable Radio (9345)	312,180	365,037	460,058	467,446
Total Requirements by Fund	**8,863,326**	**8,815,967**	**9,676,711**	**6,644,760**
Resources by Budgetary Category				
Licenses and Permits	142,952	182,036	153,345	145,200
Intergovernmental	1,698,121	553,819	365,152	93,333
Charges for Services	690,528	665,959	911,778	307,500
Fines and Forfeitures	123,314	74,392	64,000	40,000
Investment Earnings	1,270	840	1,500	1,200
Interfund Transfers	5,824,598	6,874,236	7,579,317	5,749,821
Debt Proceeds	106,216	-	-	-
Miscellaneous	28,946	62,045	61,068	15,000
Sale of Capital Assets	17,736	2,500	-	-
Beginning Fund Balance	229,646	400,139	540,551	292,706
Total Resources by Budgetary Category	**8,863,326**	**8,815,967**	**9,676,711**	**6,644,760**
Full-Time Employee Equivalents	73.64	78.60	78.08	50.48

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Administration	347,402	278,285	3.00
Patrol	1,796,178	1,255,619	12.00
Corrections	3,267,177	2,166,794	26.16
Civil	668,862	527,632	7.00
Special Revenues	11,793	-	-
Court Security	85,902	81,407	2.32
Marine	-	-	-
Search & Rescue		-	-
Interoperable Radio	467,446	-	-
Total Mandates	**6,644,760**	**4,309,737**	**50.48**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Admin	Sheriff	10021110160020	1.0000	Non-Union	SH01	1	$1,440.00	$92,181.47	$0.00	$5,715.25	$1,336.63	$1,843.63	$34.45	$10,500.00	$0.00	$86.04	$0.00	$15,670.85	$127,368.32
Admin	Admin Assistant	10021110160170	1.0000	Non-Union	UF20	7	$480.00	$49,386.62	$864.27	$3,061.97	$716.11	$987.73	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,395.73	$73,988.16
Admin	Finance Mgr	10021110160171	1.0000	Non-Union	UF26	2	$480.00	$51,676.74	$904.34	$3,203.96	$749.313	$1,033.53	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,785.05	$76,928.66
			3.0000				$2,400.00	$193,244.83	$1,768.61	$11,981.18	$2,802.05	$3,864.90	$103.36	$31,500.00	$0.00	$127.80	$40.80	$32,851.62	$278,285.14
Patrol	Lieutenant	10021121260130	1.0000	Non-Union	LU01	1	$1,440.00	$87,022.35	$1,522.89	$5,395.39	$1,261.82	$1,740.45	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$4,081.35	$117,792.15
Patrol	Sergeant	10021121260220	1.0000	Teamsters	SF01	7	$0.00	$85,582.35	$1,497.69	$5,306.11	$1,240.94	$1,711.65	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$4,013.81	$114,320.45
Patrol	Sergeant	10021121260220	1.0000	Teamsters	SF01	7	$900.00	$82,407.00	$1,442.12	$5,109.23	$1,194.90	$1,648.14	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,864.89	$110,634.19
Patrol	Sergeant	10021121260260	1.0000	Teamsters	SF01	2	$0.00	$68,651.63	$1,201.40	$4,256.40	$995.45	$1,373.03	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,219.76	$94,665.58
Patrol	Deputy	10021121260260	1.0000	KCPOA	PH10	7	$0.00	$58,790.30	$1,028.83	$3,645.00	$852.46	$1,175.81	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,757.27	$85,017.57
Patrol	Deputy	10021121260260	1.0000	KCPOA	PH10	7	$0.00	$59,350.21	$1,038.63	$3,679.71	$860.58	$1,187.00	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,783.52	$85,667.56
Patrol	Deputy	10021121260260	1.0000	KCPOA	PH10	7	$0.00	$58,510.35	$1,023.93	$3,627.64	$848.40	$1,170.21	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$286.70	$82,235.13
Patrol	Deputy	10021121260260	1.0000	KCPOA	PH10	7	$0.00	$63,549.52	$1,112.12	$3,940.07	$921.47	$1,270.99	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,980.47	$90,542.54
Patrol	Deputy	10021121260260	1.0000	KCPOA	PH10	7	$0.00	$59,070.26	$1,033.73	$3,662.36	$856.52	$1,181.41	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$289.44	$82,861.61
Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	$0.00	$65,789.15	$1,151.31	$4,078.93	$953.94	$1,315.78	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$3,085.51	$93,142.53
Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	$900.00	$65,289.38	$1,142.56	$4,047.94	$946.70	$1,305.79	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$3,062.07	$92,562.34
Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	$900.00	$63,609.66	$1,113.17	$3,943.80	$922.34	$1,272.19	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$311.69	$87,940.75
Patrol	Sick Leave Incent	10021121463811				0	$0.00	$13,559.00	$237.28	$840.66	$196.61	$271.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,104.73
Patrol	Shift Differential							$3,359.13	$58.78	$208.27	$48.71	$67.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,742.07
Patrol	Overtime	10021121263900				0	$0.00	$89,219.17	$1,561.34	$5,531.59	$1,293.68	$1,784.38	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$99,390.16
			12.0000				$4,140.00	$923,759.45	$16,165.79	$57,273.09	$13,394.51	$18,475.19	$413.42	$181,080.00	$13,044.15	$1,032.48	$244.80	$30,736.49	$1,255,619.37
Corrections	Lieutenant	10021121360130	1.0000	Non-Union	LU01	1	$1,440.00	$92,157.29	$1,612.75	$5,713.75	$1,336.28	$1,843.15	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$4,322.18	$123,753.30
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$55,976.21	$979.58	$3,470.53	$811.66	$1,119.52	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,625.28	$81,750.69
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$55,976.21	$979.58	$3,470.53	$811.66	$1,119.52	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,625.28	$81,750.69
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$55,976.21	$979.58	$3,470.53	$811.66	$1,119.52	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,625.28	$81,750.69
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$266.29	$77,575.46
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$58,965.23	$1,031.89	$3,655.84	$855.00	$1,179.30	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,765.47	$85,220.64
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$54,345.84	$951.05	$3,369.44	$788.01	$1,086.92	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,548.82	$79,857.99
Corrections	Officer	10021121360360	1.0000	KCPOA	PH07	7	$0.00	$57,198.99	$1,000.98	$3,546.34	$829.39	$1,143.98	$34.45	$15,540.00	$1,087.01	$86.04	$20.40	$2,682.63	$83,170.22
Corrections	Clerk	10021121360380	1.0000	KCPOA	PH01	4	$0.00	$33,134.71	$579.86	$2,054.35	$480.45	$662.69	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$5,632.90	$59,247.71
Corrections	Clerk	10021121360380	1.0000	KCPOA	PH01	2	$0.00	$30,434.77	$532.61	$1,886.96	$441.30	$608.70	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$5,173.91	$55,781.00
Corrections	Sergeant	10021121360470	1.0000	Teamsters	SF01	7	$480.00	$81,987.00	$1,434.77	$5,083.19	$1,188.81	$1,639.74	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,845.19	$110,146.61
Corrections	Sergeant	10021121360470	1.0000	Teamsters	SF01	7	$0.00	$81,507.00	$1,426.37	$5,053.43	$1,181.85	$1,630.14	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,822.68	$109,589.38
Corrections	Sergeant	10021121360470	1.0000	Teamsters	SF01	7	$0.00	$83,544.68	$1,462.03	$5,179.77	$1,211.40	$1,670.89	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,918.25	$111,954.92
Corrections	Cook	10021121361050	1.0000	Local 121	LH06	3	$0.00	$23,666.08	$414.16	$1,467.30	$343.16	$473.32	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,023.23	$40,962.98
Corrections	Cook	10021121361050	1.0000	Local 121	LH06	3	$0.00	$23,627.86	$413.49	$1,464.93	$342.60	$472.56	$34.45	$10,500.00	$0.00	$20.88	$20.40	$4,016.74	$40,913.90
Corrections	Cook	10021121361050	1.0000	Local 121	LH06	2	$0.00	$22,683.06	$396.95	$1,406.35	$328.90	$453.66	$34.45	$10,500.00	$0.00	$20.88	$20.40	$3,856.12	$39,700.79
Corrections	Food Svcs Mgr	10021121361051	1.0000	Local 121	LH15	7	$0.00	$41,460.58	$725.56	$2,570.56	$601.18	$829.21	$34.45	$10,500.00	$0.00	$20.88	$20.40	$7,048.30	$63,811.12
Corrections	Med Assist (Non-Certified)	10021121362380	1.0000	Non-Union	UH17	7	$0.00	$40,785.74	$713.75	$2,528.72	$591.39	$815.71	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,933.58	$62,944.62
Corrections	Med Assist (Non-Certified)	10021121362380	1.0000	Non-Union	UH17	6	$0.00	$39,721.20	$695.12	$2,462.71	$575.96	$794.42	$34.45	$10,500.00	$0.00	$20.88	$20.40	$6,752.60	$61,577.75
Corrections	Nurse Pract	10021121362390	0.6600	Non-union			$0.00	$68,904.00	$1,205.82	$4,272.05	$999.11	$1,378.08	$22.74	$6,930.00	$0.00	$20.88	$20.40	$11,713.68	$95,466.75
Corrections	Facilities Control Systems Tech.	10021121363100	1.0000	Local 121	LH20	5	$0.00	$50,490.47	$883.58	$3,130.41	$732.11	$1,009.81	$34.45	$10,500.00	$0.00	$20.88	$20.40	$8,583.38	$75,405.49
Corrections	Fac Maint. Spec	10021121363100	0.5000	Local 121	LH15	3	$0.00	$17,714.59	$310.01	$1,098.30	$256.86	$354.29	$17.23	$5,250.00	$0.00	$20.88	$20.40	$3,011.48	$28,054.04
Corrections	Sick Leave Incent	10021121463881					$0.00	$12,828.00	$224.49	$795.34	$186.01	$256.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,290.39
Corrections	Shift Differential							$14,130.62	$247.29	$876.10	$204.89	$282.61	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,741.51
Corrections	Overtime	10021121363900					$0.00	$78,174.17	$1,368.05	$4,846.80	$1,133.53	$1,563.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$87,086.03
			26.1600				$1,920.00	$1,501,465.55	$26,275.65	$93,090.86	$21,771.25	$30,029.31	$901.26	$360,000.00	$19,566.23	$1,606.32	$550.80	$111,537.38	$2,166,794.61
Civil	Sergeant	10021121460220	1.0000	Teamsters	SF01	7	$0.00	$81,507.00	$1,426.37	$5,053.43	$1,181.85	$1,630.14	$34.45	$13,740.00	$1,087.01	$86.04	$20.40	$3,822.68	$109,589.38
Civil	Civil Deputy	10021121460290	1.0000	KCPOA	PH04	7	$0.00	$47,264.22	$827.12	$2,930.38	$685.33	$945.28	$34.45	$15,540.00	$1,087.01	$45.84	$20.40	$8,034.92	$77,414.96
Civil	Sr Civil Deputy	10021121460310	1.0000	KCPOA	PH05	6	$0.00	$53,060.24	$928.55	$3,289.73	$769.37	$1,061.20	$34.45	$15,540.00	$1,087.01	$45.84	$20.40	$9,020.24	$84,857.06
Civil	Clerk I - Rec/Dispatcher	10021121460320	1.0000	KCPOA	PH01	7	$0.00	$36,314.91	$635.51	$2,251.52	$526.57	$726.30	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$6,173.54	$63,331.09
Civil	Clerk I	10021121460320	1.0000	KCPOA	PH01	7	$0.00	$36,314.91	$635.51	$2,251.52	$526.57	$726.30	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$6,173.54	$63,331.09
Civil	Clerk I	10021121460320	1.0000	KCPOA	PH01	7	$0.00	$36,314.91	$635.51	$2,251.52	$526.57	$726.30	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$6,173.54	$63,331.09
Civil	Clerk I	10021121460320	1.0000	KCPOA	PH01	3	$0.00	$31,452.69	$550.42	$1,950.07	$456.064	$629.05	$34.45	$15,540.00	$1,087.01	$20.88	$20.40	$5,346.96	$57,088.00
Civil	Sick Leave Incent	10021121463900					$0.00	$4,300.00	$75.25	$266.60	$62.35	$86.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,790.20
Civil	Overtime	10021121463900					$0.00	$3,500.00	$61.25	$217.00	$50.75	$70.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,899.00
			7.0000				$0.00	$330,028.89	$5,775.51	$20,461.79	$4,785.42	$6,600.58	$241.16	$106,980.00	$7,609.09	$261.24	$142.80	$44,745.40	$527,631.88
			48.1600				$8,460.00	$ 2,948,498.72	$ 49,985.55	$ 182,806.92	$ 42,753.23	$ 58,969.97	$ 1,659.21	$ 679,560.00	$ 40,219.47	$ 3,027.84	$ 979.20	$ 219,870.89	$ 4,228,331.01
Court Security	Officer	29018963850	0.4800	Non-Union			$0.00	$15,153.57	$265.19	$939.52	$219.73	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,897.61
Court Security	Officer	29018963850	0.4000	Non-Union			$0.00	$12,627.97	$220.99	$782.93	$183.11	$252.56	$13.78	$0.00	$0.00	$0.00	$0.00	$0.00	$14,081.34
Court Security	Officer	29018963850	0.4800	Non-Union			$0.00	$15,153.57	$265.19	$939.52	$219.73	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,897.61
Court Security	Officer	29018963850	0.4800	Non-Union			$0.00	$15,153.57	$265.19	$939.52	$219.73	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,897.61
Court Security	Officer	29018963850	0.4800	Non-Union			$0.00	$15,153.57	$0.02	$939.52	$219.73	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,632.44
			2.3200				$73,242.25	$73,242.25	$1,016.57	$4,541.02	$1,062.01	$1,464.84	$79.93	$0.00	$0.00	$0.00	$0.00	$0.00	$81,406.62

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 211 - Sheriff							
LP - Licenses, Fees and Permits							
32120	Permits - Gun	70,012.00	96,910.00	65,000.00	70,000.00	5,000.00	8%
34030	Fees - Sheriff	72,867.70	84,826.10	88,245.00	75,000.00	(13,245.00)	-15%
34231	Fees - NSF Check	72.00	300.00	100.00	200.00	100.00	100%
Account Classification Total: LP - Licenses, Fees and Permits		**$142,951.70**	**$182,036.10**	**$153,345.00**	**$145,200.00**	**($8,145.00)**	**-5%**
IG - Intergovernmental							
33040	City of Klamath Falls	633,000.00	0.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	21,668.53	3,548.19	10,000.00	8,000.00	(2,000.00)	-20%
33660	Grants	14,155.00	2,155.00	4,000.00	0.00	(4,000.00)	-100%
33785	Projects - Marijuan Erad	23,463.74	4,333.76	26,500.00	0.00	(26,500.00)	-100%
Account Classification Total: IG - Intergovernmental		**$692,287.27**	**$10,036.95**	**$40,500.00**	**$8,000.00**	**($32,500.00)**	**-80%**
CS - Charges for Service							
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%
34036	Fees - Training	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
34125	Fees - Sanction	200,880.00	242,693.44	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%
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%
36120	Settlements - Insurance	30,168.21	0.00	33,600.00	0.00	(33,600.00)	-100%
36730	Reim - Postage	150.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$590,168.60**	**$550,177.91**	**$811,578.00**	**$207,500.00**	**($604,078.00)**	**-74%**
FF - Fines and Forfeitures							
35120	Fines - Traffic	21,056.92	14,231.00	14,000.00	2,000.00	(12,000.00)	-86%
35151	Fees - Towing Admin	7,100.00	6,200.00	6,000.00	7,000.00	1,000.00	17%
Account Classification Total: FF - Fines and Forfeitures		**$28,156.92**	**$20,431.00**	**$20,000.00**	**$9,000.00**	**($11,000.00)**	**-55%**

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	0.54	0.42	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$0.54**	**$0.42**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	26,495.52	52,982.05	49,368.00	15,000.00	(34,368.00)	-70%
	Account Classification Total: MI - Miscellaneous	**$26,495.52**	**$52,982.05**	**$49,368.00**	**$15,000.00**	**($34,368.00)**	**-70%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	5,779,395.61	4,686,821.35	5,772,020.00	5,194,919.00	(577,101.00)	-10%
39037	Trans - Road Reserve	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
	Account Classification Total: TI - Interfund Transfers	**$5,779,395.61**	**$6,686,821.35**	**$7,472,020.00**	**$5,694,919.00**	**($1,777,101.00)**	**-24%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	10,886.00	1,950.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$10,886.00**	**$1,950.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 211 - Sheriff	**$7,270,342.16**	**$7,504,435.78**	**$8,546,811.00**	**$6,079,619.00**	**($2,467,192.00)**	**-29%**
Expenditures							
Department: 211 - Sheriff							
PS - Personnel Services							
60020	Sheriff	89,163.76	88,482.85	89,843.00	90,741.00	898.00	1%
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
60220	Patrol Sergeant	359,025.06	264,633.38	311,492.00	318,148.00	6,656.00	2%
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	104,128.24	65,673.30	190,978.00	192,888.00	1,910.00	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%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
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%
60493	Finance/Budget Manager	0.00	0.00	48,508.00	51,197.00	2,689.00	6%
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%
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%
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
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	139,248.98	165,702.86	184,143.00	170,893.00	(13,250.00)	-7%
63920	Temporary Help	24,985.00	22,640.00	16,036.00	0.00	(16,036.00)	-100%
63930	FICA	283,282.87	292,754.99	338,896.00	225,560.00	(113,336.00)	-33%
63940	Workmans Compensation Tax	1,780.34	1,986.16	2,313.00	1,658.00	(655.00)	-28%
63941	Workmans Compensation	52,435.74	113,306.74	101,892.00	58,970.00	(42,922.00)	-42%
63950	Medical Insurance	633,056.68	794,093.28	979,572.00	679,560.00	(300,012.00)	-31%
63951	Life Insurance	4,539.91	4,771.61	5,545.00	3,027.00	(2,518.00)	-45%
63952	Short Term Disability	1,290.30	1,366.80	1,592.00	980.00	(612.00)	-38%
63953	VEBA	104,596.34	60,152.91	74,003.00	40,219.00	(33,784.00)	-46%
63960	Retirement - General	58,722.13	69,715.22	132,972.00	140,519.00	7,547.00	6%
63970	Retirement - PERS	267,695.97	276,056.66	223,260.00	79,351.00	(143,909.00)	-64%
63980	Unemployment Compensation	85,837.10	89,060.85	99,792.00	49,986.00	(49,806.00)	-50%
63990	Cell Phone Allowance	8,055.00	7,340.00	8,460.00	8,460.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$5,320,439.75**	**$5,665,289.48**	**$6,397,133.00**	**$4,228,330.00**	**($2,168,803.00)**	**-34%**
MS - Material and Services							
44010	Mgmt Travel & Training	5,557.71	4,641.48	4,500.00	3,000.00	(1,500.00)	-33%
44030	Supv Travel & Training	9,672.74	4,455.85	6,740.00	6,000.00	(740.00)	-11%
44040	Staff Travel & Training	21,088.16	11,052.73	21,721.00	13,268.00	(8,453.00)	-39%
44100	Supplies - Office	31,167.25	30,699.83	28,055.00	20,000.00	(8,055.00)	-29%
44110	Supplies - Other	11,546.05	11,295.78	19,100.00	10,005.00	(9,095.00)	-48%
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%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44130	Supplies - Ammunition	8,536.49	12,152.03	11,465.00	7,125.00	(4,340.00)	-38%
44200	Dues / Fees	1,846.04	2,617.27	3,100.00	4,953.00	1,853.00	60%
44230	Vehicle Outfitting	3,016.90	7,503.13	9,770.00	7,750.00	(2,020.00)	-21%
44250	Vehicle Fuel	144,919.42	157,066.94	146,060.00	106,350.00	(39,710.00)	-27%
44260	Vehicle Maintenance & Repair	59,426.52	65,491.09	55,835.00	38,100.00	(17,735.00)	-32%
44280	Radio / TV Maint / Repair	7,114.78	4,818.49	6,780.00	6,780.00	0.00	0%
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	10,200.00	2,200.00	28%
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%
44381	Shredding Services	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44510	Teletype Services	0.00	525.00	0.00	0.00	0.00	N/A
44570	Fees for Service	0.00	0.00	34,495.00	11,600.00	(22,895.00)	-66%
44640	Telephone	77,029.72	55,350.48	52,300.00	45,800.00	(6,500.00)	-12%
44645	Teleprocessing	0.00	0.00	0.00	800.00	800.00	N/A
44650	Rent	1,716.00	950.00	1,750.00	0.00	(1,750.00)	-100%
44670	Equipment	0.00	0.00	13,375.00	5,200.00	(8,175.00)	-61%
44700	Postage	4,253.74	5,431.85	7,870.00	9,900.00	2,030.00	26%
44710	Publications / Periodicals	0.00	0.00	2,620.00	0.00	(2,620.00)	-100%
45000	Equipment Rental / Lease	0.00	0.00	0.00	500.00	500.00	N/A
45020	Contract Services	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
45080	Medical Services / Supplies	56,709.94	87,459.42	155,779.00	79,845.00	(75,934.00)	-49%
45111	Software Support	0.00	12,214.00	17,600.00	18,825.00	1,225.00	7%
45770	Uniform Replacement	12,283.00	20,314.39	17,616.00	13,500.00	(4,116.00)	-23%
46000	Tires	20,268.50	23,209.56	17,024.00	13,574.00	(3,450.00)	-20%
46420	Photocopy Costs	4,695.59	5,520.84	2,500.00	0.00	(2,500.00)	-100%
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	97,411.04	86,608.60	155,523.00	90,000.00	(65,523.00)	-42%
46610	Prisoner Bedding & Clothing	7,600.07	12,999.32	21,000.00	13,650.00	(7,350.00)	-35%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management	0.00	87,395.00	98,808.00	100,640.00	1,832.00	2%
99760	Insurance/Liability	162,138.00	142,359.00	179,495.00	188,450.00	8,955.00	5%
99765	Insurance/Workmans Compensation	123,361.26	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	219,123.00	205,043.00	245,209.00	247,606.00	2,397.00	1%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99780	Facility Services	496,796.00	473,657.00	583,322.00	596,560.00	13,238.00	2%
99781	Steering Committee Hardware Charge	31,500.00	32,400.00	23,400.00	44,476.00	21,076.00	90%
99782	Steering Committee User Charge	19,320.00	18,690.00	21,960.00	42,129.00	20,169.00	92%
Account Classification Total: MS - Material and Services		**$1,711,625.81**	**$1,633,687.30**	**$2,048,167.00**	**$1,822,561.00**	**($225,606.00)**	**-11%**
IF - Interfund Transfers							
99173	Trans - S&R Operations	21,175.00	46,183.00	46,183.00	0.00	(46,183.00)	-100%
99256	Trans - Marine Fund	24,027.00	19,019.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	78,257.00	78,257.00	28,728.00	28,728.00	0.00	0%
99783	Trans - Phones	3,619.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	9,893.07	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	101,305.53	62,000.00	26,600.00	0.00	(26,600.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$238,276.60**	**$205,459.00**	**$101,511.00**	**$28,728.00**	**($72,783.00)**	**-72%**
Department Total: 211 - Sheriff		**$7,270,342.16**	**$7,504,435.78**	**$8,546,811.00**	**$6,079,619.00**	**($2,467,192.00)**	**-29%**
Fund Revenue	**Total: 100 - General Fund**	**$7,270,342.16**	**$7,504,435.78**	**$8,546,811.00**	**$6,079,619.00**	**($2,467,192.00)**	**-29%**
Fund Expenditure	**Total: 100 - General Fund**	**$7,270,342.16**	**$7,504,435.78**	**$8,546,811.00**	**$6,079,619.00**	**($2,467,192.00)**	**-29%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-29%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 211 - Sheriff							
Sub Department: 101 - Administration							
TI - Interfund Transfers							
36330	Trans - General Non Dept	299,521.22	266,317.86	816,119.00	347,402.00	(468,717.00)	-57%
Account Classification Total: TI - Interfund Transfers		**$299,521.22**	**$266,317.86**	**$816,119.00**	**$347,402.00**	**($468,717.00)**	**-57%**
Sub Department Total: 101 - Administration		**$299,521.22**	**$266,317.86**	**$816,119.00**	**$347,402.00**	**($468,717.00)**	**-57%**
Expenditures							
Department: 211 - Sheriff							
Sub Department: 101 - Administration							
PS - Personnel Services							
60020	Sheriff	89,163.76	88,482.85	89,843.00	90,741.00	898.00	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
60493	Finance/Budget Manager	0.00	0.00	48,508.00	51,197.00	2,689.00	6%
63930	FICA	13,810.14	13,330.99	14,472.00	14,783.00	311.00	2%
63940	Workmans Compensation Tax	70.03	75.26	88.00	103.00	15.00	17%
63941	Workmans Compensation	2,028.32	4,706.53	4,351.00	3,865.00	(486.00)	-11%
63950	Medical Insurance	21,132.20	14,733.12	27,900.00	31,500.00	3,600.00	13%
63951	Life Insurance	129.84	105.55	128.00	128.00	0.00	0%
63952	Short Term Disability	40.80	37.40	41.00	41.00	0.00	0%
63960	Retirement - General	10,076.04	12,908.53	30,268.00	32,852.00	2,584.00	9%
63970	Retirement - PERS	9,028.47	5,101.74	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	2,325.22	2,055.52	2,251.00	1,768.00	(483.00)	-21%
63990	Cell Phone Allowance	2,400.00	2,120.00	2,400.00	2,400.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$250,004.85**	**$232,234.84**	**$268,672.00**	**$278,285.00**	**$9,613.00**	**4%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44010	Mgmt Travel & Training	5,557.71	4,641.48	4,500.00	3,000.00	(1,500.00)	-33%
44200	Dues / Fees	1,080.00	700.00	800.00	800.00	0.00	0%
44290	Uniform Maintenance & Repair	116.32	184.54	300.00	300.00	0.00	0%
99755	Risk Management	0.00	1,493.00	98,808.00	3,979.00	(94,829.00)	-96%
99760	Insurance/Liability	6,686.00	2,432.00	179,495.00	7,449.00	(172,046.00)	-96%
99765	Insurance/Workmans Compensation	5,882.68	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	11,966.00	6,686.00	245,209.00	34,587.00	(210,622.00)	-86%
99780	Facility Services	15,233.00	15,516.00	15,615.00	16,521.00	906.00	6%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,500.00	1,122.00	(378.00)	-25%
99782	Steering Committee User Charge	630.00	630.00	1,220.00	1,359.00	139.00	11%
Account Classification Total: MS - Material and Services		**$48,951.71**	**$34,083.02**	**$547,447.00**	**$69,117.00**	**($478,330.00)**	**-87%**
IF - Interfund Transfers							
99783	Trans - Phones	231.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	333.66	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$564.66**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 101 - Administration		**$299,521.22**	**$266,317.86**	**$816,119.00**	**$347,402.00**	**($468,717.00)**	**-57%**
Fund Revenue	**Total: 100 - General Fund**	**$299,521.22**	**$266,317.86**	**$816,119.00**	**$347,402.00**	**($468,717.00)**	**-57%**
Fund Expenditure	**Total: 100 - General Fund**	**$299,521.22**	**$266,317.86**	**$816,119.00**	**$347,402.00**	**($468,717.00)**	**-57%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-57%**

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							
Revenues							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
IG - Intergovernmental							
33785	Projects - Marijuan Erad	23,463.74	4,333.76	26,500.00	0.00	(26,500.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$23,463.74**	**$4,333.76**	**$26,500.00**	**$0.00**	**($26,500.00)**	**-100%**
CS - Charges for Service							
34020	Contracts - Police Service	318,481.58	278,971.46	295,677.00	0.00	(295,677.00)	-100%
34036	Fees - Training	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
36120	Settlements - Insurance	30,168.21	0.00	33,600.00	0.00	(33,600.00)	-100%
	Account Classification Total: CS - Charges for Service	**$348,649.79**	**$278,971.46**	**$331,077.00**	**$0.00**	**($331,077.00)**	**-100%**
FF - Fines and Forfeitures							
35120	Fines - Traffic	21,056.92	14,231.00	14,000.00	2,000.00	(12,000.00)	-86%
	Account Classification Total: FF - Fines and Forfeitures	**$21,056.92**	**$14,231.00**	**$14,000.00**	**$2,000.00**	**($12,000.00)**	**-86%**
MI - Miscellaneous							
36100	Miscellaneous	15,455.83	14,668.57	39,618.00	5,000.00	(34,618.00)	-87%
	Account Classification Total: MI - Miscellaneous	**$15,455.83**	**$14,668.57**	**$39,618.00**	**$5,000.00**	**($34,618.00)**	**-87%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,089,289.29	286,811.63	666,150.00	1,317,253.00	651,103.00	98%
39037	Trans - Road Reserve	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
	Account Classification Total: TI - Interfund Transfers	**$2,089,289.29**	**$2,286,811.63**	**$2,366,150.00**	**$1,817,253.00**	**($548,897.00)**	**-23%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	10,886.00	1,950.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$10,886.00**	**$1,950.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 212 - Patrol	**$2,508,801.57**	**$2,600,966.42**	**$2,777,345.00**	**$1,824,253.00**	**($953,092.00)**	**-34%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
PS - Personnel Services							
60130	Lieutenant	65,196.80	40,120.70	84,735.00	85,582.00	847.00	1%
60220	Patrol Sergeant	267,230.45	180,030.30	230,792.00	236,641.00	5,849.00	3%
60240	Corporal	18,028.22	12,991.20	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	638,287.55	839,674.77	951,057.00	301,731.00	(649,326.00)	-68%
60291	Civilian Evidence Tech	16,484.86	21,494.85	20,199.00	0.00	(20,199.00)	-100%
60300	Investigator	104,128.24	65,673.30	190,978.00	192,888.00	1,910.00	1%
63440	Detective Differential	22,052.40	22,466.01	0.00	0.00	0.00	N/A
63441	Certification & Education	31,318.60	26,697.99	0.00	0.00	0.00	N/A
63880	Resident Differential	11,819.84	9,083.81	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	8,000.00	8,400.00	13,559.00	13,559.00	0.00	0%
63900	Overtime	61,351.39	88,155.17	93,513.00	89,219.00	(4,294.00)	-5%
63920	Temporary Help	0.00	22,640.00	16,036.00	0.00	(16,036.00)	-100%
63930	FICA	92,785.35	99,932.71	122,783.00	70,668.00	(52,115.00)	-42%
63940	Workmans Compensation Tax	507.75	645.50	759.00	413.00	(346.00)	-46%
63941	Workmans Compensation	16,730.98	38,489.01	36,916.00	18,475.00	(18,441.00)	-50%
63950	Medical Insurance	173,019.30	233,827.35	326,700.00	181,080.00	(145,620.00)	-45%
63951	Life Insurance	1,413.78	1,641.93	2,151.00	1,032.00	(1,119.00)	-52%
63952	Short Term Disability	329.80	389.30	510.00	245.00	(265.00)	-52%
63953	VEBA	27,136.84	21,719.40	27,629.00	13,044.00	(14,585.00)	-53%
63970	Retirement - PERS	104,676.15	103,498.20	98,912.00	30,736.00	(68,176.00)	-69%
63980	Unemployment Compensation	27,199.13	30,802.72	36,916.00	16,166.00	(20,750.00)	-56%
63990	Cell Phone Allowance	3,735.00	3,300.00	4,140.00	4,140.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$1,691,432.43**	**$1,871,674.22**	**$2,258,285.00**	**$1,255,619.00**	**($1,002,666.00)**	**-44%**
MS - Material and Services							
44030	Supv Travel & Training	5,072.55	2,733.98	3,740.00	3,000.00	(740.00)	-20%
44040	Staff Travel & Training	15,023.18	8,608.15	12,703.00	8,250.00	(4,453.00)	-35%
44100	Supplies - Office	8,275.68	9,378.47	9,955.00	6,500.00	(3,455.00)	-35%
44110	Supplies - Other	6,348.21	8,818.84	9,750.00	5,120.00	(4,630.00)	-47%
44120	Supplies - Identification	5,876.98	2,325.58	1,350.00	1,350.00	0.00	0%
44122	Supplies - Conservation	14,881.65	4,750.00	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
44130	Supplies - Ammunition	8,504.51	8,652.03	7,465.00	4,850.00	(2,615.00)	-35%
44200	Dues / Fees	282.93	278.32	1,200.00	2,553.00	1,353.00	113%
44230	Vehicle Outfitting	2,229.72	7,486.43	8,020.00	6,500.00	(1,520.00)	-19%
44250	Vehicle Fuel	143,413.05	153,296.81	134,810.00	97,500.00	(37,310.00)	-28%
44260	Vehicle Maintenance & Repair	53,413.04	59,637.36	48,835.00	32,500.00	(16,335.00)	-33%
44280	Radio / TV Maint / Repair	6,152.71	4,570.51	5,530.00	5,530.00	0.00	0%
44283	Computer Maintenance	1,741.96	851.17	3,000.00	3,000.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	2,200.00	2,200.00	N/A
44290	Uniform Maintenance & Repair	3,203.63	3,012.79	5,500.00	3,575.00	(1,925.00)	-35%
44300	Equip Maintenance & Repair	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44570	Fees for Service	0.00	0.00	23,750.00	0.00	(23,750.00)	-100%
44640	Telephone	51,446.18	37,895.05	35,300.00	28,800.00	(6,500.00)	-18%
44645	Teleprocessing	0.00	0.00	0.00	800.00	800.00	N/A
44650	Rent	1,716.00	950.00	1,750.00	0.00	(1,750.00)	-100%
44670	Equipment	0.00	0.00	13,375.00	5,200.00	(8,175.00)	-61%
44700	Postage	56.00	59.73	250.00	900.00	650.00	260%
44710	Publications / Periodicals	0.00	0.00	1,900.00	0.00	(1,900.00)	-100%
45020	Contract Services	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
45111	Software Support	0.00	4,950.00	4,950.00	4,950.00	0.00	0%
45770	Uniform Replacement	10,641.31	16,888.22	12,116.00	9,750.00	(2,366.00)	-20%
46000	Tires	15,767.06	19,620.36	12,200.00	9,750.00	(2,450.00)	-20%
46420	Photocopy Costs	1,180.05	994.90	1,000.00	0.00	(1,000.00)	-100%
46530	Claims Reserve	5,401.68	2,474.50	7,145.00	5,000.00	(2,145.00)	-30%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management	0.00	27,823.00	0.00	45,914.00	45,914.00	N/A
99760	Insurance/Liability	70,204.00	45,322.00	0.00	85,976.00	85,976.00	N/A
99765	Insurance/Workmans Compensation	66,335.02	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	98,320.00	98,320.00	0.00	84,846.00	84,846.00	N/A
99780	Facility Services	28,319.00	28,972.00	29,563.00	35,603.00	6,040.00	20%
99781	Steering Committee Hardware Charge	15,300.00	17,550.00	14,325.00	24,108.00	9,783.00	68%
99782	Steering Committee User Charge	8,400.00	7,770.00	11,895.00	24,009.00	12,114.00	102%
Account Classification Total: MS - Material and Services		**$665,606.10**	**$602,090.20**	**$446,277.00**	**$568,634.00**	**$122,357.00**	**27%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99173	Trans - S&R Operations	21,175.00	46,183.00	46,183.00	0.00	(46,183.00)	-100%
99256	Trans - Marine Fund	24,027.00	19,019.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,386.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	3,869.51	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	101,305.53	62,000.00	26,600.00	0.00	(26,600.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$151,763.04**	**$127,202.00**	**$72,783.00**	**$0.00**	**($72,783.00)**	**-100%**
Sub Department Total: 212 - Patrol		**$2,508,801.57**	**$2,600,966.42**	**$2,777,345.00**	**$1,824,253.00**	**($953,092.00)**	**-34%**
Fund Revenue	**Total: 100 - General Fund**	**$2,508,801.57**	**$2,600,966.42**	**$2,777,345.00**	**$1,824,253.00**	**($953,092.00)**	**-34%**
Fund Expenditure	**Total: 100 - General Fund**	**$2,508,801.57**	**$2,600,966.42**	**$2,777,345.00**	**$1,824,253.00**	**($953,092.00)**	**-34%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-34%**

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							
Revenues							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
IG - Intergovernmental							
33040	City of Klamath Falls	633,000.00	0.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	21,668.53	3,548.19	10,000.00	8,000.00	(2,000.00)	-20%
33660	Grants	14,155.00	2,155.00	4,000.00	0.00	(4,000.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$668,823.53**	**$5,703.19**	**$14,000.00**	**$8,000.00**	**($6,000.00)**	**-43%**
CS - Charges for Service							
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%
34125	Fees - Sanction	200,880.00	242,693.44	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%
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%
	Account Classification Total: CS - Charges for Service	**$241,368.81**	**$271,206.45**	**$480,501.00**	**$207,500.00**	**($273,001.00)**	**-57%**
IN - Interest							
39150	Investments - Interest On	0.54	0.42	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$0.54**	**$0.42**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	11,039.69	38,313.48	9,750.00	10,000.00	250.00	3%
	Account Classification Total: MI - Miscellaneous	**$11,039.69**	**$38,313.48**	**$9,750.00**	**$10,000.00**	**$250.00**	**3%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,906,048.28	3,704,446.84	3,855,450.00	3,013,602.00	(841,848.00)	-22%
	Account Classification Total: TI - Interfund Transfers	**$2,906,048.28**	**$3,704,446.84**	**$3,855,450.00**	**$3,013,602.00**	**($841,848.00)**	**-22%**
	Sub Department Total: 213 - Corrections	**$3,827,280.85**	**$4,019,670.38**	**$4,359,701.00**	**$3,239,102.00**	**($1,120,599.00)**	**-26%**

LIVE Klamath County LIVE

Budget Worksheet Report

Expenditures

Department: 211 - Sheriff

Sub Department: 213 - Corrections

PS - Personnel Services

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
60130	Lieutenant	92,258.56	90,420.85	89,819.00	90,717.00	898.00	1%
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%
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%
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%
63100	Facilities System Manager	60,537.25	62,850.96	64,925.00	68,205.00	3,280.00	5%
63441	Certification & Education	26,073.10	21,133.74	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	193.74	113.39	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	11,200.00	12,000.00	12,828.00	12,828.00	0.00	0%
63900	Overtime	71,641.63	72,848.78	87,130.00	78,174.00	(8,956.00)	-10%
63920	Temporary Help	24,315.00	0.00	0.00	0.00	0.00	N/A
63930	FICA	150,418.47	154,401.09	177,015.00	114,862.00	(62,153.00)	-35%
63940	Workmans Compensation Tax	1,009.57	1,068.97	1,261.00	901.00	(360.00)	-29%
63941	Workmans Compensation	29,069.00	60,573.54	53,221.00	30,029.00	(23,192.00)	-44%
63950	Medical Insurance	369,676.74	460,009.44	533,592.00	360,000.00	(173,592.00)	-33%
63951	Life Insurance	2,685.18	2,746.32	3,005.00	1,606.00	(1,399.00)	-47%
63952	Short Term Disability	768.40	788.80	898.00	551.00	(347.00)	-39%
63953	VEBA	64,762.65	32,094.40	38,639.00	19,566.00	(19,073.00)	-49%
63960	Retirement - General	28,271.27	31,798.08	65,358.00	66,745.00	1,387.00	2%
63970	Retirement - PERS	142,110.02	156,857.70	117,254.00	44,792.00	(72,462.00)	-62%
63980	Unemployment Compensation	48,173.37	48,288.80	53,221.00	26,276.00	(26,945.00)	-51%
63990	Cell Phone Allowance	1,920.00	1,920.00	1,920.00	1,920.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$2,869,375.85**	**$3,048,140.88**	**$3,364,667.00**	**$2,166,794.00**	**($1,197,873.00)**	**-36%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44030	Supv Travel & Training	2,663.88	1,130.01	2,000.00	2,000.00	0.00	0%
44040	Staff Travel & Training	4,532.71	488.00	7,250.00	3,250.00	(4,000.00)	-55%
44100	Supplies - Office	13,974.64	10,230.23	11,100.00	6,500.00	(4,600.00)	-41%
44110	Supplies - Other	3,604.93	2,059.57	8,850.00	4,585.00	(4,265.00)	-48%
44120	Supplies - Identification	0.00	0.00	550.00	550.00	0.00	0%
44130	Supplies - Ammunition	31.98	3,500.00	4,000.00	2,275.00	(1,725.00)	-43%
44200	Dues / Fees	373.11	1,568.95	1,000.00	1,200.00	200.00	20%
44230	Vehicle Outfitting	787.18	16.70	1,500.00	1,000.00	(500.00)	-33%
44250	Vehicle Fuel	1,431.88	2,889.39	8,250.00	5,850.00	(2,400.00)	-29%
44260	Vehicle Maintenance & Repair	3,379.58	3,918.23	4,000.00	2,600.00	(1,400.00)	-35%
44280	Radio / TV Maint / Repair	686.13	247.98	1,000.00	1,000.00	0.00	0%
44283	Computer Maintenance	3,336.61	1,374.36	3,000.00	3,000.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44290	Uniform Maintenance & Repair	3,630.58	3,441.55	5,650.00	2,600.00	(3,050.00)	-54%
44300	Equip Maintenance & Repair	15,272.71	12,188.01	17,000.00	17,000.00	0.00	0%
44381	Shredding Services	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44510	Teletype Services	0.00	525.00	0.00	0.00	0.00	N/A
44570	Fees for Service	0.00	0.00	0.00	800.00	800.00	N/A
44640	Telephone	22,029.54	14,566.00	14,000.00	14,000.00	0.00	0%
44710	Publications / Periodicals	0.00	0.00	720.00	0.00	(720.00)	-100%
45000	Equipment Rental / Lease	0.00	0.00	0.00	500.00	500.00	N/A
45080	Medical Services / Supplies	56,709.94	87,459.42	155,779.00	79,845.00	(75,934.00)	-49%
45111	Software Support	0.00	5,614.00	11,000.00	12,225.00	1,225.00	11%
45770	Uniform Replacement	1,534.02	3,202.95	5,000.00	3,250.00	(1,750.00)	-35%
46000	Tires	901.88	2,889.20	4,000.00	3,000.00	(1,000.00)	-25%
46420	Photocopy Costs	795.58	917.68	1,500.00	0.00	(1,500.00)	-100%
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%
46600	Food	97,411.04	86,608.60	155,523.00	90,000.00	(65,523.00)	-42%
46610	Prisoner Bedding & Clothing	7,600.07	12,999.32	21,000.00	13,650.00	(7,350.00)	-35%
99755	Risk Management	0.00	55,170.00	0.00	41,788.00	41,788.00	N/A
99760	Insurance/Liability	70,204.00	89,867.00	0.00	78,249.00	78,249.00	N/A
99765	Insurance/Workmans Compensation	37,951.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	84,906.00	76,106.00	0.00	107,370.00	107,370.00	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
99780	Facility Services	437,844.00	413,414.00	522,067.00	528,071.00	6,004.00	1%
99781	Steering Committee Hardware Charge	9,000.00	7,650.00	7,575.00	14,384.00	6,809.00	90%
99782	Steering Committee User Charge	8,820.00	8,820.00	5,185.00	12,231.00	7,046.00	136%
Account Classification Total: MS - Material and Services		**$890,280.69**	**$910,465.50**	**$983,499.00**	**$1,060,773.00**	**$77,274.00**	**8%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	61,064.00	61,064.00	11,535.00	11,535.00	0.00	0%
99783	Trans - Phones	1,309.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	5,251.31	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$67,624.31**	**$61,064.00**	**$11,535.00**	**$11,535.00**	**$0.00**	**0%**
Sub Department Total: 213 - Corrections		**$3,827,280.85**	**$4,019,670.38**	**$4,359,701.00**	**$3,239,102.00**	**($1,120,599.00)**	**-26%**
Fund Revenue	**Total: 100 - General Fund**	**$3,827,280.85**	**$4,019,670.38**	**$4,359,701.00**	**$3,239,102.00**	**($1,120,599.00)**	**-26%**
Fund Expenditure	**Total: 100 - General Fund**	**$3,827,280.85**	**$4,019,670.38**	**$4,359,701.00**	**$3,239,102.00**	**($1,120,599.00)**	**-26%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-26%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
LP - Licenses, Fees and Permits							
32120	Permits - Gun	70,012.00	96,910.00	65,000.00	70,000.00	5,000.00	8%
34030	Fees - Sheriff	72,867.70	84,826.10	88,245.00	75,000.00	(13,245.00)	-15%
34231	Fees - NSF Check	72.00	300.00	100.00	200.00	100.00	100%
Account Classification Total: LP - Licenses, Fees and Permits		**$142,951.70**	**$182,036.10**	**$153,345.00**	**$145,200.00**	**($8,145.00)**	**-5%**
CS - Charges for Service							
36730	Reim - Postage	150.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$150.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FF - Fines and Forfeitures							
35151	Fees - Towing Admin	7,100.00	6,200.00	6,000.00	7,000.00	1,000.00	17%
Account Classification Total: FF - Fines and Forfeitures		**$7,100.00**	**$6,200.00**	**$6,000.00**	**$7,000.00**	**$1,000.00**	**17%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	484,536.82	429,245.02	434,301.00	516,662.00	82,361.00	19%
Account Classification Total: TI - Interfund Transfers		**$484,536.82**	**$429,245.02**	**$434,301.00**	**$516,662.00**	**$82,361.00**	**19%**
Sub Department Total: 214 - Civil		**$634,738.52**	**$617,481.12**	**$593,646.00**	**$668,862.00**	**$75,216.00**	**13%**
Expenditures							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
PS - Personnel Services							
60220	Patrol Sergeant	91,794.61	84,603.08	80,700.00	81,507.00	807.00	1%
60260	Patrol Deputy II	52,504.88	24,949.36	0.00	0.00	0.00	N/A
60290	Civil Deputy	19,360.80	42,508.95	46,182.00	47,264.00	1,082.00	2%
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%
63441	Certification & Education	0.00	3,146.83	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	2,200.00	1,800.00	4,300.00	4,300.00	0.00	0%
63900	Overtime	6,255.96	4,698.91	3,500.00	3,500.00	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
63920	Temporary Help	670.00	0.00	0.00	0.00	0.00	N/A
63930	FICA	26,268.91	25,090.20	24,626.00	25,247.00	621.00	3%
63940	Workmans Compensation Tax	192.99	196.43	205.00	241.00	36.00	18%
63941	Workmans Compensation	4,607.44	9,537.66	7,404.00	6,601.00	(803.00)	-11%
63950	Medical Insurance	69,228.44	85,523.37	91,380.00	106,980.00	15,600.00	17%
63951	Life Insurance	311.11	277.81	261.00	261.00	0.00	0%
63952	Short Term Disability	151.30	151.30	143.00	143.00	0.00	0%
63953	VEBA	12,696.85	6,339.11	7,735.00	7,609.00	(126.00)	-2%
63960	Retirement - General	20,374.82	25,008.61	37,346.00	40,922.00	3,576.00	10%
63970	Retirement - PERS	11,881.33	10,599.02	7,094.00	3,823.00	(3,271.00)	-46%
63980	Unemployment Compensation	8,139.38	7,913.81	7,404.00	5,776.00	(1,628.00)	-22%
Account Classification Total: PS - Personnel Services		**$509,626.62**	**$513,239.54**	**$505,509.00**	**$527,632.00**	**$22,123.00**	**4%**
MS - Material and Services							
44030	Supv Travel & Training	1,936.31	591.86	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	1,532.27	1,956.58	1,768.00	1,768.00	0.00	0%
44100	Supplies - Office	8,916.93	11,091.13	7,000.00	7,000.00	0.00	0%
44110	Supplies - Other	1,592.91	417.37	500.00	300.00	(200.00)	-40%
44200	Dues / Fees	110.00	70.00	100.00	400.00	300.00	300%
44230	Vehicle Outfitting	0.00	0.00	250.00	250.00	0.00	0%
44250	Vehicle Fuel	74.49	880.74	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	2,633.90	1,935.50	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	275.94	0.00	250.00	250.00	0.00	0%
44283	Computer Maintenance	455.10	910.20	1,000.00	1,000.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	8,000.00	6,000.00	(2,000.00)	-25%
44290	Uniform Maintenance & Repair	642.97	549.17	1,000.00	1,000.00	0.00	0%
44381	Shredding Services	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44570	Fees for Service	0.00	0.00	10,745.00	10,800.00	55.00	1%
44640	Telephone	3,554.00	2,889.43	3,000.00	3,000.00	0.00	0%
44700	Postage	4,197.74	5,372.12	7,620.00	9,000.00	1,380.00	18%
45111	Software Support	0.00	1,650.00	1,650.00	1,650.00	0.00	0%
45770	Uniform Replacement	107.67	223.22	500.00	500.00	0.00	0%
46000	Tires	3,599.56	700.00	824.00	824.00	0.00	0%
46420	Photocopy Costs	2,719.96	3,608.26	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	2,909.00	0.00	8,959.00	8,959.00	N/A
99760	Insurance/Liability	15,044.00	4,738.00	0.00	16,776.00	16,776.00	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
99765	Insurance/Workmans Compensation	13,192.56	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	23,931.00	23,931.00	0.00	20,803.00	20,803.00	N/A
99780	Facility Services	15,400.00	15,755.00	16,077.00	16,365.00	288.00	2%
99781	Steering Committee Hardware Charge	5,400.00	5,400.00	0.00	4,862.00	4,862.00	N/A
99782	Steering Committee User Charge	1,470.00	1,470.00	3,660.00	4,530.00	870.00	24%
Account Classification Total: MS - Material and Services		**$106,787.31**	**$87,048.58**	**$70,944.00**	**$124,037.00**	**$53,093.00**	**75%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	17,193.00	17,193.00	17,193.00	17,193.00	0.00	0%
99783	Trans - Phones	693.00	0.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	438.59	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$18,324.59**	**$17,193.00**	**$17,193.00**	**$17,193.00**	**$0.00**	**0%**
Sub Department Total: 214 - Civil		**$634,738.52**	**$617,481.12**	**$593,646.00**	**$668,862.00**	**$75,216.00**	**13%**
Fund Revenue	**Total: 100 - General Fund**	**$634,738.52**	**$617,481.12**	**$593,646.00**	**$668,862.00**	**$75,216.00**	**13%**
Fund Expenditure	**Total: 100 - General Fund**	**$634,738.52**	**$617,481.12**	**$593,646.00**	**$668,862.00**	**$75,216.00**	**13%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**13%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Revenues							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	219,319.00	0.00	(219,319.00)	-100%
33406	Grants - State Snowmobile	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
33408	Grants - Federal	792,073.68	42,690.73	11,793.00	11,793.00	0.00	0%
33994	Title III	0.00	0.00	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: IG - Intergovernmental		**$797,073.68**	**$47,690.73**	**$251,112.00**	**$11,793.00**	**($239,319.00)**	**-95%**
CS - Charges for Service							
34435	Reserver Unit	500.00	100.00	200.00	0.00	(200.00)	-100%
Account Classification Total: CS - Charges for Service		**$500.00**	**$100.00**	**$200.00**	**$0.00**	**($200.00)**	**-100%**
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	9,350.00	15,226.00	5,000.00	0.00	(5,000.00)	-100%
34300	Fees - Court	0.00	0.00	0.00	31,000.00	31,000.00	N/A
Account Classification Total: FF - Fines and Forfeitures		**$9,350.00**	**$15,226.00**	**$5,000.00**	**$31,000.00**	**$26,000.00**	**520%**
IN - Interest							
39150	Investments - Interest On	0.00	151.54	300.00	0.00	(300.00)	-100%
Account Classification Total: IN - Interest		**$0.00**	**$151.54**	**$300.00**	**$0.00**	**($300.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
36340	Donations	0.00	2,025.00	700.00	0.00	(700.00)	-100%
36341	Donations - Dive Rescue	0.00	0.00	500.00	0.00	(500.00)	-100%
36342	Donations - Dog Unit	0.00	0.00	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		**$0.00**	**$2,025.00**	**$11,700.00**	**$0.00**	**($11,700.00)**	**-100%**
TI - Interfund Transfers							
36291	Trans - Search and Rescue	0.00	6,025.65	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	0.00	0.00	0.00	54,902.00	54,902.00	N/A
37464	Trans - Marine Fund	0.00	116,187.24	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	0.00	0.00	46,183.00	0.00	(46,183.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$122,212.89**	**$46,183.00**	**$54,902.00**	**$8,719.00**	**19%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	292.65	134,726.28	255,233.00	0.00	(255,233.00)	-100%
	Account Classification Total: FB - Fund Balances	**$292.65**	**$134,726.28**	**$255,233.00**	**$0.00**	**($255,233.00)**	**-100%**
	Revenues Total	**$807,216.33**	**$322,132.44**	**$569,728.00**	**$97,695.00**	**($472,033.00)**	**-83%**
Expenditures							
PS - Personnel Services							
60240	Corporal	0.00	0.00	58,151.00	0.00	(58,151.00)	-100%
60260	Patrol Deputy II	0.00	0.00	53,808.00	0.00	(53,808.00)	-100%
63850	Court Security Officer	0.00	0.00	0.00	73,242.00	73,242.00	N/A
63881	Sick Leave Incentive	0.00	0.00	1,250.00	0.00	(1,250.00)	-100%
63900	Overtime	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
63920	Temporary Help	0.00	0.00	29,092.00	0.00	(29,092.00)	-100%
63930	FICA	0.00	0.00	11,192.00	5,603.00	(5,589.00)	-50%
63940	Workmans Compensation Tax	0.00	0.00	88.00	80.00	(8.00)	-9%
63941	Workmans Compensation	0.00	0.00	3,365.00	1,465.00	(1,900.00)	-56%
63950	Medical Insurance	0.00	0.00	26,280.00	0.00	(26,280.00)	-100%
63951	Life Insurance	0.00	0.00	172.00	0.00	(172.00)	-100%
63952	Short Term Disability	0.00	0.00	41.00	0.00	(41.00)	-100%
63953	VEBA	0.00	0.00	2,210.00	0.00	(2,210.00)	-100%
63970	Retirement - PERS	0.00	0.00	6,236.00	0.00	(6,236.00)	-100%
63980	Unemployment Compensation	0.00	0.00	3,365.00	1,017.00	(2,348.00)	-70%
	Account Classification Total: PS - Personnel Services	**$0.00**	**$0.00**	**$199,250.00**	**$81,407.00**	**($117,843.00)**	**-59%**
MS - Material and Services							
44030	Supv Travel & Training	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	0.00	0.00	1,286.00	0.00	(1,286.00)	-100%
44090	Operating Expenses	0.00	0.00	47,673.00	0.00	(47,673.00)	-100%
44097	Dive Rescue	0.00	0.00	764.00	0.00	(764.00)	-100%
44098	Dog Unit	0.00	0.00	5,492.00	0.00	(5,492.00)	-100%
44110	Supplies - Other	7,526.04	55.00	11,500.00	0.00	(11,500.00)	-100%
44250	Vehicle Fuel	0.00	0.00	16,600.00	0.00	(16,600.00)	-100%
44255	Snowmobile Expenses	91.98	2,168.33	5,000.00	0.00	(5,000.00)	-100%
44260	Vehicle Maintenance & Repair	0.00	0.00	4,500.00	0.00	(4,500.00)	-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
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	0.00	0.00	3,500.00	0.00	(3,500.00)	-100%
44569	Reserves Supplies	567.46	0.00	5,814.00	0.00	(5,814.00)	-100%
44575	Drug Forfeiture	0.00	0.00	59,140.00	0.00	(59,140.00)	-100%
44640	Telephone	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
44650	Rent	0.00	0.00	300.00	0.00	(300.00)	-100%
44670	Equipment	10,982.35	0.00	82,168.00	0.00	(82,168.00)	-100%
45021	Interest Expense	258.70	0.00	0.00	0.00	0.00	N/A
45770	Uniform Replacement	0.00	0.00	1,000.00	200.00	(800.00)	-80%
46000	Tires	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
47081	Federal Grant	374,762.18	47,875.39	11,793.00	11,793.00	0.00	0%
99755	Risk Management	0.00	0.00	5,500.00	0.00	(5,500.00)	-100%
99760	Insurance/Liability	0.00	0.00	10,299.00	0.00	(10,299.00)	-100%
99770	Internal Services	0.00	0.00	0.00	3,894.00	3,894.00	N/A
99780	Facility Services	0.00	0.00	4,011.00	0.00	(4,011.00)	-100%
Account Classification Total: MS - Material and Services		**$394,188.71**	**$50,098.72**	**$280,840.00**	**$15,887.00**	**($264,953.00)**	**-94%**
CO - Capital Outlay							
88000	Vehicles Other	0.00	5,000.00	0.00	0.00	0.00	N/A
88360	Equipment	0.00	0.00	40,000.00	0.00	(40,000.00)	-100%
Account Classification Total: CO - Capital Outlay		**$0.00**	**$5,000.00**	**$40,000.00**	**$0.00**	**($40,000.00)**	**-100%**
DS - Debt Service							
99950	Interfund Loan Principal	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$278,301.34**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	49,638.00	401.00	(49,237.00)	-99%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$49,638.00**	**$401.00**	**($49,237.00)**	**-99%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	134,726.28	267,033.72	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$134,726.28**	**$267,033.72**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures Total		**$807,216.33**	**$322,132.44**	**$569,728.00**	**$97,695.00**	**($472,033.00)**	**-83%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 229 - Sheriff - Special Revenue	$807,216.33	$322,132.44	$569,728.00	$97,695.00	($472,033.00)	-83%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	$807,216.33	$322,132.44	$569,728.00	$97,695.00	($472,033.00)	-83%
Fund Net	Total: 229 - Sheriff - Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	-83%

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: 229 - Sheriff - Special Revenue							
Revenues							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	219,319.00	0.00	(219,319.00)	-100%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$219,319.00**	**$0.00**	**($219,319.00)**	**-100%**
TI - Interfund Transfers							
37464	Trans - Marine Fund	0.00	116,187.24	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$116,187.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	114,925.00	0.00	(114,925.00)	-100%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$114,925.00**	**$0.00**	**($114,925.00)**	**-100%**
	Sub Department Total: 215 - Marine	**$0.00**	**$116,187.24**	**$334,244.00**	**$0.00**	**($334,244.00)**	**-100%**
Expenditures							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
PS - Personnel Services							
60240	Corporal	0.00	0.00	58,151.00	0.00	(58,151.00)	-100%
60260	Patrol Deputy II	0.00	0.00	53,808.00	0.00	(53,808.00)	-100%
63881	Sick Leave Incentive	0.00	0.00	1,250.00	0.00	(1,250.00)	-100%
63900	Overtime	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
63920	Temporary Help	0.00	0.00	29,092.00	0.00	(29,092.00)	-100%
63930	FICA	0.00	0.00	11,192.00	0.00	(11,192.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	88.00	0.00	(88.00)	-100%
63941	Workmans Compensation	0.00	0.00	3,365.00	0.00	(3,365.00)	-100%
63950	Medical Insurance	0.00	0.00	26,280.00	0.00	(26,280.00)	-100%
63951	Life Insurance	0.00	0.00	172.00	0.00	(172.00)	-100%
63952	Short Term Disability	0.00	0.00	41.00	0.00	(41.00)	-100%
63953	VEBA	0.00	0.00	2,210.00	0.00	(2,210.00)	-100%
63970	Retirement - PERS	0.00	0.00	6,236.00	0.00	(6,236.00)	-100%
63980	Unemployment Compensation	0.00	0.00	3,365.00	0.00	(3,365.00)	-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
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$199,250.00**	**$0.00**	**($199,250.00)**	**-100%**
MS - Material and Services							
44030	Supv Travel & Training	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	0.00	0.00	1,286.00	0.00	(1,286.00)	-100%
44110	Supplies - Other	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	0.00	0.00	16,600.00	0.00	(16,600.00)	-100%
44260	Vehicle Maintenance & Repair	0.00	0.00	4,500.00	0.00	(4,500.00)	-100%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	0.00	0.00	3,500.00	0.00	(3,500.00)	-100%
44650	Rent	0.00	0.00	300.00	0.00	(300.00)	-100%
45770	Uniform Replacement	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
46000	Tires	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
99755	Risk Management	0.00	0.00	4,120.00	0.00	(4,120.00)	-100%
99760	Insurance/Liability	0.00	0.00	7,714.00	0.00	(7,714.00)	-100%
99780	Facility Services	0.00	0.00	1,336.00	0.00	(1,336.00)	-100%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$45,356.00**	**$0.00**	**($45,356.00)**	**-100%**
CO - Capital Outlay							
88360	Equipment	0.00	0.00	40,000.00	0.00	(40,000.00)	-100%
Account Classification Total: CO - Capital Outlay		**$0.00**	**$0.00**	**$40,000.00**	**$0.00**	**($40,000.00)**	**-100%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	49,638.00	0.00	(49,638.00)	-100%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$49,638.00**	**$0.00**	**($49,638.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	116,187.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$116,187.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 215 - Marine		**$0.00**	**$116,187.24**	**$334,244.00**	**$0.00**	**($334,244.00)**	**-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
Fund Revenue	Total: 229 - Sheriff - Special Revenue	$0.00	$116,187.24	$334,244.00	$0.00	($334,244.00)	-100%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	$0.00	$116,187.24	$334,244.00	$0.00	($334,244.00)	-100%
Fund Net	Total: 229 - Sheriff - Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	-100%

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Revenues							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
IG - Intergovernmental							
33400	State Marine Board	208,760.00	478,659.00	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$208,760.00**	**$478,659.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	65.99	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$65.99**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	5,750.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$5,750.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	24,027.00	19,019.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$24,027.00**	**$19,019.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	93,839.60	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: DP - Debt Proceeds	**$93,839.60**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	(4,723.36)	(4,715.66)	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**($4,723.36)**	**($4,715.66)**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 215 - Marine	**$321,969.23**	**$498,712.34**	**$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
Expenditures							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
PS - Personnel Services							
60240	Corporal	0.00	18,659.50	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	111,380.69	96,020.39	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	1,000.00	1,400.00	0.00	0.00	0.00	N/A
63900	Overtime	4,458.65	8,803.03	0.00	0.00	0.00	N/A
63920	Temporary Help	25,060.00	28,700.00	0.00	0.00	0.00	N/A
63930	FICA	10,618.57	11,206.73	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	82.21	88.03	0.00	0.00	0.00	N/A
63941	Workmans Compensation	2,011.78	4,425.71	0.00	0.00	0.00	N/A
63950	Medical Insurance	22,139.77	26,280.00	0.00	0.00	0.00	N/A
63951	Life Insurance	174.48	172.08	0.00	0.00	0.00	N/A
63952	Short Term Disability	40.80	40.80	0.00	0.00	0.00	N/A
63953	VEBA	2,450.33	2,196.16	0.00	0.00	0.00	N/A
63970	Retirement - PERS	6,304.90	9,228.06	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	3,164.47	3,532.39	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$188,886.65**	**$210,752.88**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44030	Supv Travel & Training	2,949.00	100.69	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	2,096.94	688.26	0.00	0.00	0.00	N/A
44104	Miscellaneous	0.00	5,750.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	4,259.77	1,244.31	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	6,370.69	6,557.26	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	9,167.36	830.02	0.00	0.00	0.00	N/A
44290	Uniform Maintenance & Repair	376.77	96.15	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	8,190.01	4,932.03	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	95.95	0.00	0.00	0.00	N/A
44650	Rent	250.00	100.00	0.00	0.00	0.00	N/A
45021	Interest Expense	137.27	0.00	0.00	0.00	0.00	N/A
45770	Uniform Replacement	1,432.99	1,901.60	0.00	0.00	0.00	N/A
46000	Tires	2,586.49	1,244.32	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	2,030.00	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
99760	Insurance/Liability	5,015.00	3,306.00	0.00	0.00	0.00	N/A
99765	Insurance/Workmans Compensation	3,922.22	0.00	0.00	0.00	0.00	N/A
99780	Facility Services	1,234.00	1,283.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	840.00	840.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$48,828.51**	**$30,999.59**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88360	Equipment	0.00	46,880.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$46,880.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	88,736.29	93,839.60	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	0.00	53.03	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$88,736.29**	**$93,892.63**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99256	Trans - Marine Fund	0.00	116,187.24	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	233.44	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$233.44**	**$116,187.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(4,715.66)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**($4,715.66)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 215 - Marine		**$321,969.23**	**$498,712.34**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 245 - Sheriff - Marine**	**$321,969.23**	**$498,712.34**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 245 - Sheriff - Marine**	**$321,969.23**	**$498,712.34**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 245 - Sheriff - Marine**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Revenues							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
IG - Intergovernmental							
33406	Grants - State Snowmobile	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
33408	Grants - Federal	792,073.68	42,690.73	11,793.00	11,793.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$797,073.68**	**$47,690.73**	**$16,793.00**	**$11,793.00**	**($5,000.00)**	**-30%**
CS - Charges for Service							
34435	Reserver Unit	500.00	100.00	200.00	0.00	(200.00)	-100%
	Account Classification Total: CS - Charges for Service	**$500.00**	**$100.00**	**$200.00**	**$0.00**	**($200.00)**	**-100%**
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	9,350.00	15,226.00	5,000.00	0.00	(5,000.00)	-100%
	Account Classification Total: FF - Fines and Forfeitures	**$9,350.00**	**$15,226.00**	**$5,000.00**	**$0.00**	**($5,000.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	0.00	151.54	300.00	0.00	(300.00)	-100%
	Account Classification Total: IN - Interest	**$0.00**	**$151.54**	**$300.00**	**$0.00**	**($300.00)**	**-100%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
36340	Donations	0.00	2,025.00	200.00	0.00	(200.00)	-100%
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$2,025.00**	**$10,200.00**	**$0.00**	**($10,200.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	292.65	134,726.28	140,308.00	0.00	(140,308.00)	-100%
	Account Classification Total: FB - Fund Balances	**$292.65**	**$134,726.28**	**$140,308.00**	**$0.00**	**($140,308.00)**	**-100%**
	Sub Department Total: 216 - Special Revenues	**$807,216.33**	**$199,919.55**	**$172,801.00**	**$11,793.00**	**($161,008.00)**	**-93%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
MS - Material and Services							
44110	Supplies - Other	7,526.04	55.00	10,000.00	0.00	(10,000.00)	-100%
44255	Snowmobile Expenses	91.98	2,168.33	5,000.00	0.00	(5,000.00)	-100%
44569	Reserves Supplies	567.46	0.00	5,814.00	0.00	(5,814.00)	-100%
44575	Drug Forfeiture	0.00	0.00	59,140.00	0.00	(59,140.00)	-100%
44670	Equipment	10,982.35	0.00	81,054.00	0.00	(81,054.00)	-100%
45021	Interest Expense	258.70	0.00	0.00	0.00	0.00	N/A
47081	Federal Grant	374,762.18	47,875.39	11,793.00	11,793.00	0.00	0%
Account Classification Total: MS - Material and Services		**$394,188.71**	**$50,098.72**	**$172,801.00**	**$11,793.00**	**($161,008.00)**	**-93%**
CO - Capital Outlay							
88000	Vehicles Other	0.00	5,000.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$5,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$278,301.34**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	134,726.28	144,820.83	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$134,726.28**	**$144,820.83**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 216 - Special Revenues		**$807,216.33**	**$199,919.55**	**$172,801.00**	**$11,793.00**	**($161,008.00)**	**-93%**
Fund Revenue	**Total: 229 - Sheriff - Special Revenue**	**$807,216.33**	**$199,919.55**	**$172,801.00**	**$11,793.00**	**($161,008.00)**	**-93%**
Fund Expenditure	**Total: 229 - Sheriff - Special Revenue**	**$807,216.33**	**$199,919.55**	**$172,801.00**	**$11,793.00**	**($161,008.00)**	**-93%**
Fund Net	**Total: 229 - Sheriff - Special Revenue**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-93%**

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: 229 - Sheriff - Special Revenue							
Revenues							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
IG - Intergovernmental							
33994	Title III	0.00	0.00	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$15,000.00**	**$0.00**	**($15,000.00)**	**-100%**
MI - Miscellaneous							
36340	Donations	0.00	0.00	500.00	0.00	(500.00)	-100%
36341	Donations - Dive Rescue	0.00	0.00	500.00	0.00	(500.00)	-100%
36342	Donations - Dog Unit	0.00	0.00	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		**$0.00**	**$0.00**	**$1,500.00**	**$0.00**	**($1,500.00)**	**-100%**
TI - Interfund Transfers							
36291	Trans - Search and Rescue	0.00	6,025.65	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	0.00	0.00	46,183.00	0.00	(46,183.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$6,025.65**	**$46,183.00**	**$0.00**	**($46,183.00)**	**-100%**
Sub Department Total: 217 - Search & Rescue		**$0.00**	**$6,025.65**	**$62,683.00**	**$0.00**	**($62,683.00)**	**-100%**
Expenditures							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
MS - Material and Services							
44090	Operating Expenses	0.00	0.00	47,673.00	0.00	(47,673.00)	-100%
44097	Dive Rescue	0.00	0.00	764.00	0.00	(764.00)	-100%
44098	Dog Unit	0.00	0.00	5,492.00	0.00	(5,492.00)	-100%
44640	Telephone	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
44670	Equipment	0.00	0.00	1,114.00	0.00	(1,114.00)	-100%
99755	Risk Management	0.00	0.00	1,380.00	0.00	(1,380.00)	-100%
99760	Insurance/Liability	0.00	0.00	2,585.00	0.00	(2,585.00)	-100%
99780	Facility Services	0.00	0.00	2,675.00	0.00	(2,675.00)	-100%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$62,683.00**	**$0.00**	**($62,683.00)**	**-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
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	6,025.65	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$0.00**	**$6,025.65**	**$0.00**	**$0.00**	**$0.00**	**0%**
Sub Department Total: 217 - Search & Rescue		**$0.00**	**$6,025.65**	**$62,683.00**	**$0.00**	**($62,683.00)**	**-100%**
Fund Revenue	**Total: 229 - Sheriff - Special Revenue**	**$0.00**	**$6,025.65**	**$62,683.00**	**$0.00**	**($62,683.00)**	**-100%**
Fund Expenditure	**Total: 229 - Sheriff - Special Revenue**	**$0.00**	**$6,025.65**	**$62,683.00**	**$0.00**	**($62,683.00)**	**-100%**
Fund Net	**Total: 229 - Sheriff - Special Revenue**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 700 - Search & Rescue							
Revenues							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
IG - Intergovernmental							
33994	Title III	0.00	17,432.28	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$17,432.28**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	41.72	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$41.72**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	1,417.65	161.38	0.00	0.00	0.00	N/A
36340	Donations	423.00	900.00	0.00	0.00	0.00	N/A
36341	Donations - Dive Rescue	600.00	200.00	0.00	0.00	0.00	N/A
36342	Donations - Dog Unit	10.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$2,450.65**	**$1,261.38**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	21,175.00	46,183.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$21,175.00**	**$46,183.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	12,376.84	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: DP - Debt Proceeds	**$12,376.84**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	6,850.00	550.00	0.00	0.00	0.00	N/A
	Account Classification Total: CA - Sale of Capital Assets	**$6,850.00**	**$550.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	19,248.95	(4,584.79)	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$19,248.95**	**($4,584.79)**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 217 - Search & Rescue	**$62,143.16**	**$60,841.87**	**$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
Expenditures							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
PS - Personnel Services							
63900	Overtime	2,333.67	0.00	0.00	0.00	0.00	N/A
63930	FICA	162.07	0.00	0.00	0.00	0.00	N/A
63970	Retirement - PERS	(54.81)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$2,440.93**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44090	Operating Expenses	24,694.13	22,556.46	0.00	0.00	0.00	N/A
44096	Title III Operating Expense	32,373.89	8,057.12	0.00	0.00	0.00	N/A
44097	Dive Rescue	1,550.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	0.00	594.50	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	3,283.00	0.00	0.00	0.00	N/A
99760	Insurance/Liability	0.00	5,348.00	0.00	0.00	0.00	N/A
99780	Facility Services	2,471.00	2,570.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$61,089.02**	**$42,409.08**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88360	Equipment	3,198.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$3,198.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	0.00	12,376.84	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	0.00	30.30	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$0.00**	**$12,407.14**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99173	Trans - S&R Operations	0.00	6,025.65	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$6,025.65**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(4,584.79)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**($4,584.79)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
	Sub Department Total: 217 - Search & Rescue	$62,143.16	$60,841.87	$0.00	$0.00	$0.00	0%
Fund Revenue	Total: 700 - Search & Rescue	$62,143.16	$60,841.87	$0.00	$0.00	$0.00	0%
Fund Expenditure	Total: 700 - Search & Rescue	$62,143.16	$60,841.87	$0.00	$0.00	$0.00	0%
Fund Net	Total: 700 - Search & Rescue	$0.00	$0.00	$0.00	$0.00	$0.00	0%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Revenues							
Department: 211 - Sheriff							
Sub Department: 219 - Court Security							
FF - Fines and Forfeitures							
34300	Fees - Court	0.00	0.00	0.00	31,000.00	31,000.00	N/A
Account Classification Total: FF - Fines and Forfeitures		**$0.00**	**$0.00**	**$0.00**	**$31,000.00**	**$31,000.00**	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	54,902.00	54,902.00	N/A
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$54,902.00**	**$54,902.00**	
Sub Department Total: 219 - Court Security		**$0.00**	**$0.00**	**$0.00**	**$85,902.00**	**$85,902.00**	
Expenditures							
Department: 211 - Sheriff							
Sub Department: 219 - Court Security							
PS - Personnel Services							
63850	Court Security Officer	0.00	0.00	0.00	73,242.00	73,242.00	N/A
63930	FICA	0.00	0.00	0.00	5,603.00	5,603.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	80.00	80.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	1,465.00	1,465.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,017.00	1,017.00	N/A
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$0.00**	**$81,407.00**	**$81,407.00**	
MS - Material and Services							
45770	Uniform Replacement	0.00	0.00	0.00	200.00	200.00	N/A
99770	Internal Services	0.00	0.00	0.00	3,894.00	3,894.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$0.00**	**$4,094.00**	**$4,094.00**	
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	0.00	401.00	401.00	N/A
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$0.00**	**$401.00**	**$401.00**	
Sub Department Total: 219 - Court Security		**$0.00**	**$0.00**	**$0.00**	**$85,902.00**	**$85,902.00**	

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 229 - Sheriff - Special Revenue	$0.00	$0.00	$0.00	$85,902.00	$85,902.00	0%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	$0.00	$0.00	$0.00	$85,902.00	$85,902.00	0%
Fund Net	Total: 229 - Sheriff - Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 290 - Court Facility Security							
Revenues							
Department: 189 - Court Facility Security							
FF - Fines and Forfeitures							
34300	Fees - Court	85,807.02	38,735.38	39,000.00	0.00	(39,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		**$85,807.02**	**$38,735.38**	**$39,000.00**	**$0.00**	**($39,000.00)**	**-100%**
IN - Interest							
39150	Investments - Interest On	65.66	56.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**$65.66**	**$56.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	61,114.00	0.00	(61,114.00)	-100%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$61,114.00**	**$0.00**	**($61,114.00)**	**-100%**
FB - Fund Balances							
31001	Beginning Fund Balance	3,602.55	26,016.31	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		**$3,602.55**	**$26,016.31**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 189 - Court Facility Security		**$89,475.23**	**$64,807.69**	**$100,114.00**	**$0.00**	**($100,114.00)**	**-100%**
Expenditures							
Department: 189 - Court Facility Security							
PS - Personnel Services							
63850	Court Security Officer	41,550.43	54,354.22	74,377.00	0.00	(74,377.00)	-100%
63900	Overtime	415.43	2,537.41	1,000.00	0.00	(1,000.00)	-100%
63930	FICA	3,210.40	4,352.22	5,766.00	0.00	(5,766.00)	-100%
63940	Workmans Compensation Tax	39.13	52.62	67.00	0.00	(67.00)	-100%
63941	Workmans Compensation	640.60	1,315.78	1,734.00	0.00	(1,734.00)	-100%
63950	Medical Insurance	0.00	0.00	7,665.00	0.00	(7,665.00)	-100%
63951	Life Insurance	0.00	0.00	21.00	0.00	(21.00)	-100%
63952	Short Term Disability	0.00	0.00	20.00	0.00	(20.00)	-100%
63953	VEBA	0.00	0.00	1,105.00	0.00	(1,105.00)	-100%
63960	Retirement - General	(4,934.42)	0.00	0.00	0.00	0.00	N/A
63970	Retirement - PERS	0.00	0.00	536.00	0.00	(536.00)	-100%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63980	Unemployment Compensation	1,322.72	1,651.92	1,734.00	0.00	(1,734.00)	-100%
Account Classification Total: PS - Personnel Services		**$42,244.29**	**$64,264.17**	**$94,025.00**	**$0.00**	**($94,025.00)**	**-100%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	500.00	0.00	(500.00)	-100%
45021	Interest Expense	19.40	0.00	0.00	0.00	0.00	N/A
45770	Uniform Replacement	196.43	57.90	500.00	0.00	(500.00)	-100%
Account Classification Total: MS - Material and Services		**$215.83**	**$57.90**	**$1,000.00**	**$0.00**	**($1,000.00)**	**-100%**
DS - Debt Service							
99950	Interfund Loan Principal	16,064.38	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$16,064.38**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99820	Trans - PERS Reserve	4,934.42	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$4,934.42**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	5,089.00	0.00	(5,089.00)	-100%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$5,089.00**	**$0.00**	**($5,089.00)**	**-100%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	26,016.31	485.62	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$26,016.31**	**$485.62**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 189 - Court Facility Security		**$89,475.23**	**$64,807.69**	**$100,114.00**	**$0.00**	**($100,114.00)**	**-100%**
Fund Revenue	**Total: 290 - Court Facility Security**	**$89,475.23**	**$64,807.69**	**$100,114.00**	**$0.00**	**($100,114.00)**	**-100%**
Fund Expenditure	**Total: 290 - Court Facility Security**	**$89,475.23**	**$64,807.69**	**$100,114.00**	**$0.00**	**($100,114.00)**	**-100%**
Fund Net	**Total: 290 - Court Facility Security**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9345 - Interoperable Radio Comm							
Revenues							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
IG - Intergovernmental							
33408	Grants - Federal	0.00	0.00	73,540.00	73,540.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$73,540.00**	**$73,540.00**	**$0.00**	**0%**
CS - Charges for Service							
32190	Revenues - Radio Maintenance	99,858.61	115,681.01	100,000.00	100,000.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$99,858.61**	**$115,681.01**	**$100,000.00**	**$100,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,096.33	632.01	1,200.00	1,200.00	0.00	0%
	Account Classification Total: IN - Interest	**$1,096.33**	**$632.01**	**$1,200.00**	**$1,200.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	27.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$0.00**	**$27.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	211,224.61	248,696.82	285,318.00	292,706.00	7,388.00	3%
	Account Classification Total: FB - Fund Balances	**$211,224.61**	**$248,696.82**	**$285,318.00**	**$292,706.00**	**$7,388.00**	**3%**
	Sub Department Total: 218 - Interoperability Communications	**$312,179.55**	**$365,036.84**	**$460,058.00**	**$467,446.00**	**$7,388.00**	**2%**
Expenditures							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
MS - Material and Services							
44300	Equip Maintenance & Repair	13,987.60	0.00	4,000.00	4,000.00	0.00	0%
44620	Utilities - Electricity	7,330.31	4,249.09	7,800.00	7,800.00	0.00	0%
44650	Rent	23,901.12	24,282.30	28,359.00	28,359.00	0.00	0%
44670	Equipment	7,998.15	5,000.00	138,540.00	138,540.00	0.00	0%
45020	Contract Services	9,941.73	23,118.05	12,000.00	25,000.00	13,000.00	108%
46603	Utilities	323.82	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99755	Risk Management	0.00	0.00	0.00	3,258.00	3,258.00	N/A
99760	Insurance/Liability	0.00	0.00	5,526.00	6,101.00	575.00	10%
99770	Internal Services	0.00	0.00	0.00	1,592.00	1,592.00	N/A
Account Classification Total: MS - Material and Services		**$63,482.73**	**$56,649.44**	**$196,225.00**	**$214,650.00**	**$18,425.00**	**9%**
CO - Capital Outlay							
88190	Communications Equipment	0.00	15,680.79	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$15,680.79**	**$0.00**	**$0.00**	**$0.00**	**0%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	13,833.00	2,796.00	(11,037.00)	-80%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$13,833.00**	**$2,796.00**	**($11,037.00)**	**-80%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	250,000.00	250,000.00	0.00	0%
99981	Unappropriated Fund Balance	248,696.82	292,706.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$248,696.82**	**$292,706.61**	**$250,000.00**	**$250,000.00**	**$0.00**	**0%**
Sub Department Total: 218 - Interoperability Communications		**$312,179.55**	**$365,036.84**	**$460,058.00**	**$467,446.00**	**$7,388.00**	**2%**
Fund Revenue	**Total: 9345 - Interoperable Radio Comm**	**$312,179.55**	**$365,036.84**	**$460,058.00**	**$467,446.00**	**$7,388.00**	**2%**
Fund Expenditure	**Total: 9345 - Interoperable Radio Comm**	**$312,179.55**	**$365,036.84**	**$460,058.00**	**$467,446.00**	**$7,388.00**	**2%**
Fund Net	**Total: 9345 - Interoperable Radio Comm**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**2%**

Department Mission:

The Klamath County Juvenile Department works to prevent juvenile delinquency and protect the public. We provide guidance, rehabilitation, and accountability for delinquent behavior. This is accomplished through intake, assessment, counseling, court, probation, and detention services.

Mandated by Oregon Law:

Oregon counties are mandated to appoint juvenile counselors (probation officers) and director to:
(1) Assist the juvenile court to investigate all matters placed before the court,
(2) Represent the interests of parties before the court,
(3) Furnish all information as the court requires, and
(4) Take charge of youth offenders as directed by the court. ORS 419A.010 and 419A.012.

In addition, juvenile departments must provide mandatory reports to the Oregon Criminal Justice Commission and school districts, as well as mandatory notice of actions to schools and rights to crime victims. Juvenile detention facilities must also meet mandated specifications and inspection standards. ORS 419A.014, 419A.015, 419A.052, 419A.305, 419C.273, and 169.740.

Service: Working with families to increase guidance for youth.

The Klamath County Juvenile Department provides prevention, assessment, counseling, probation, and detention services for youth through age 17, referred by local law enforcement, schools, or citizens, because of criminal behavior. It is the agency of county government responsible for services to youth accused of law violations or judged delinquent by the court.

Klamath County's youth are a vital component of our community and future. Through correction and guidance we work to provide youth with the necessary skills to become productive, responsible, law abiding citizens.

The juvenile department is funded primarily from the Klamath County general fund, with some state funding. Juvenile's three budgetary sub-departments are Administration, Intake/Probation, and Detention services. A fourth sub-department has been developed for the Youth Inspiration Program (YIP), a rehabilitation program located in the detention facility's F Pod.

Intake and probation counselors are responsible to meet with youths and families referred to the department to determine appropriate methods of handling cases. Counselors assess the seriousness of alleged offenses, the youth's history, attitude of the youth and family about the offense, and impacts on victims.

Some minor cases are referred back to the family or community diversion programs. Others with more serious offenses may be placed on Formal Accountability Agreements. Youths with repeating criminal offenses will be adjudicated by the juvenile court.

When the matter proceeds to court, the department will prepare charging instruments, petitions, summons, subpoenas, reports, recommendations, and probation agreements.

Stewardship: Delivering Protection and Accountability.

When a youth is placed on probation by the court, juvenile counselors act as probation officers to insure compliance with all court orders. Counselors perform home and school visits to check on attendance and behavior. Youth are checked regularly to see that treatment appointments are kept, restitution paid, and community service work completed. There are approximately **250** youth being supervised by probation officers, informally and formally, at any given time.

Detention services provide temporary care in a 24-hour facility for delinquent youth who pose a danger to others or who are ineligible for less restrictive placement. This protects three principal rights: (1) the community's right to immediate protection from the youth offender, (2) the youth's right to be detained in a safe environment conducive to normal growth and development, and (3) the court's need for unimpeded access to the youth for hearings.

Detention offers mandated programming including education, recreation, counseling, and medication management. We currently average **12** youths in the facility for a variety of offenses, including Measure 11 violent and sexual crimes. In order to maintain security, one staff must operate the central control room during days and evenings; whenever youth are allowed out of sleeping rooms.

Two Group Workers, (1 male and 1 female) provide direct supervision in three shifts around the clock. From 8:00 a.m. to noon, and 5:00 p.m. to 9:00 p.m., an additional part-time Group Worker helps provide supervision. After 9:00 p.m. two Group Workers are on duty to provide supervision and required room checks while youth are sleeping in their rooms.

The National Juvenile Detention Association advocates that a "minimum ratio of one staff to no more than eight (1:8) juveniles during the day" be maintained. Current staffing levels, while not ideal, allow us to meet those standards and provide **16** beds in the **24** bed detention facility for both male and female youth. More than **537** youths have been detained in juvenile detention each year (four year average).

The proposed 2014-15 cuts.

Last year's budget process began with an assumption of the juvenile department taking a **20%** cut in general fund transfer for the year. That budget as proposed would have defunded the detention facility, laying off **11** FTE detention staff, forcing the department to rent beds in other counties by transporting youth back and forth to out-of-county detention. The high cost of rentals and transports would have cut detention capacity to four beds, or **25%** of current capacity. The functioning of Klamath County's juvenile justice system would have been impaired.

Instead, the department proposed to develop a rehabilitation program to generate revenue. The Budget Committee agreed to impose a **10%** cut in 2013-14 and a **10%** cut in 2014-15 to achieve what was termed "sustainable budgeting." After a protracted struggle with state agencies, the department developed Klamath YIP and began to accumulate revenue in February 2014. This year's budget assumptions propose a cut of **15.8%** to the department.

The juvenile department has only two significant cost centers: (**1**) the **11** FTE juvenile detention staff supervising more than **500** detention youth per year, and (**2**) the **5.6** employees known as juvenile counselors providing case intake services on **500** referrals and probationary supervision for **250** youth offenders each year.

With the juvenile detention facility now supporting the site for Klamath YIP, cuts to detention staff would undermine the development of YIP. Support for Klamath YIP is crucial to produce revenues supporting the future functioning of the department.

The only other possible cost center is the probation counselors. To meet the proposed **15.8%** cuts, the department has no choice but to cut three juvenile probation counselor positions from the **5.6** FTE currently working to reach the proposed reduction of over **$175,000.** The probation counselors are professional staff with college degrees and long experience in law enforcement and court procedure. Effects of these cuts are explored later in this memo.

Vision: Planning to increase rehabilitation and prevention of crime.

The number of youth and charges referred to the department in the early 1990's rose sharply until they reached a high in 1996 of **2,123** charges referred. There has been a steady decline in those numbers since 1996. During the past four years, the department received an average of **517** referrals each year.

This was the result of stable funding levels (from 1996 to 2008) of public safety agencies, the ability of law enforcement agencies to respond in a timely manner to law violations, the utilization of our detention facility, the ability of probation officers to better monitor youth on their caseloads, an effective network of mental health services, an increased awareness in schools and other agencies of the need to intervene quickly, plus development of better prevention programming such as Youth Peer Court, and the Youth Attendance Team (YAT) to reduce truancy, and mentoring coordinated by Citizens for Safe Schools.

In order to continue the success developed during the past 17 years, the juvenile justice system needs to be maintained as a complete system. The department is developing additional YIP rehabilitation resources to augment and support the system. The detention piece must be maintained to leverage drug affected youth into effective rehabilitation treatment. The service levels of probation counselors must be maintained to hold youth accountable to standards of law.

The balance of this narrative will focus on the budget as proposed, resulting in the severe downsizing of the juvenile department probation staff, and resulting loss of capacity to continue meeting mandates provided by Oregon law.

Budget Overview:

The greatest challenge in preparing the department's budget each year is to maintain a balance of services to the community while performing mandated functions. In developing the juvenile department's budget, we must consider services the department is required to provide by statute as well as protection of the community from violent and habitual youth offenders.

The department must be able to provide Counselors/Probation Officers to perform intake/assessment services of cases, report to the court, and monitor youth who the court orders onto the probation caseload. Additionally, we must be able to provide a secure detention facility where youths may be placed by court order for community protection or rehabilitation services.

The department's general fund transfer for 2013-14 was **$1,110,344**. The proposed general fund transfer for 2014-15 has been reduced to **$934,632**, for a total reduction of **$175,712,** or **15.8%**.

This budget, as submitted, adopts the budget cut of **$175,712** from the general fund transfer by eliminating three probation counselor positions of the **5.6** counselor positions currently working.

Major revenue:

Other than the general fund, the three major sources of revenue for the juvenile department are two forms of funding from the Oregon Youth Authority (OYA) and the two local school districts for Youth Attendance Team (YAT). First, OYA funds placements in Klamath YIP. Second, revenue received from the Oregon Youth Authority for diversion services reduces the need for commitment of youth to state correctional facilities and funds approximately **1.5 FTE** in the juvenile counselor line.

Lake County: Does not have a detention facility and contracts with us to provide approximately 200 days of detention a year, resulting in a minimum of $18,000 per year.

USDA food reimbursement: Reimbursement to detention in the amount of $18,000 is received from the USDA for meeting the requirements of the school lunch program. This would be increased as the proposed YIP rehabilitation program leads to an increase in population.

Major expenditures: Other than personnel (**85%** of budget), our major expenses are materials to supply the detention facility. The food line is used to purchase canned foods, fruit, vegetables, meat and dairy products. Detention provides three meals and a snack to meet USDA specifications for every youth each day of the year. It should be noted we are reimbursed for at least **75%** of these costs through the USDA school lunch program.

Significant Changes:

New Klamath YIP Sub-Department: After considerable work, the new Klamath Youth Inspiration Program achieved state certifications and began admitting clients in early 2014. The development of the program should ensure expanding service for new clients and additional revenue throughout fiscal year 2014-15. The new program is now budgeted as a separate sub-department.

Personnel Services:

Administrative savings: The director will not take a scheduled step increase.

Probation personnel: Three positions out of **5.6** positions would have to be eliminated to reach the budget cuts in the assumptions. The workload to handle approximately **500** referrals annually and manage **350** youth on probation will increase for those still employed.

Materials and services

Budget tightening has occurred for the past six years. Materials and service budgets have been reduced and re-examined for possible reductions each year since 2008. There are no increases proposed. The only new materials proposed are for the new YIP sub-department.

Key issues:

Mandates - Probation Officers: Whether the juvenile justice system could continue to function would be the main concern. After losing three of **5.6** probation counselors, it is doubtful that mandates to the court could be fulfilled. Probationary supervision of youth offenders would be reduced. Whole classes of crimes could not be supervised.

Youths referred by law enforcement for half of the **500** cases each year; criminal vandalism, property thefts, nonviolent drug crimes, burglaries, auto break-ins, disorderly conduct, and minor assaults could not be supervised on probation by remaining probation counselors. There simply won't be enough probation officers to continue current supervision levels and meet mandates.

This lower class of crimes will be treated like violations, without probation officer supervision. The juvenile department will not fulfill legal mandates in all cases referred to the court. The community will lose probationary supervision and accountability over half of the **250** youth offenders already on probation, placing greater strain on law enforcement and court resources.

Staffing levels: Detention staffing will be maintained to guarantee that Klamath YIP stays open. Staff developed for YIP will continue to be part-time employees. Revenues from Klamath YIP will support detention and YIP.

Probation services, cut by three from **5.6** positions, will fail to provide adequate court or probation service. Probation staff has already been downsized from **9 FTE** to **5.6** positions in five years. Further staffing reductions would increase caseloads for remaining probation officers.

High caseloads have meant that some cases do not receive enough attention. The department must respond to cases presented by law enforcement to meet mandates for assistance to the juvenile court. The department currently struggles to assist law enforcement agencies and the court with the existing **5.6** personnel. The department will not be able to meet mandates if this budget is implemented.

State budget issues: We remain concerned with the impact of budget on the Oregon Youth Authority (OYA). OYA has had cuts in the current biennium and reduced diversion and basic service dollars coming to Klamath County by **7%**. OYA may continue to reduce numbers of available correctional facility beds. These facilities house the state's high-risk youth offenders. Reductions in OYA beds are felt in local communities.

Eleven years ago, Klamath County accessed **14** beds in the state system of youth corrections. Klamath County has been reduced to **6** beds currently. In downsizing, OYA has shifted youths from correctional facilities to less secure community placement. This practice builds pressure on the juvenile department to supervise additional youth offenders in the community. Some OYA youths commit new crimes, adding to county caseloads, probationary supervision, and detention.

In summary:

The cut of **$175,000 (15.8%)** to the juvenile department budget leaves the department with only two options. Either close the detention facility, or lose three of six juvenile probation counselors.

Closing detention would reduce capacity to **25%** of current facility space and close Klamath YIP's potential to generate revenue. Losing three of six juvenile counselors would reduce supervision to half the current probation caseload, with most misdemeanors and minor felonies treated as violations. Either option undermines accountability over youth offenders.

Given these choices, the proposed budget reduces the juvenile counselor line to meet the cut. This option will preserve detention and the potential for Klamath YIP to provide greater rehabilitation service and build revenues. The loss of three of six juvenile counselors will undermine the ability of the department to perform legal mandates.

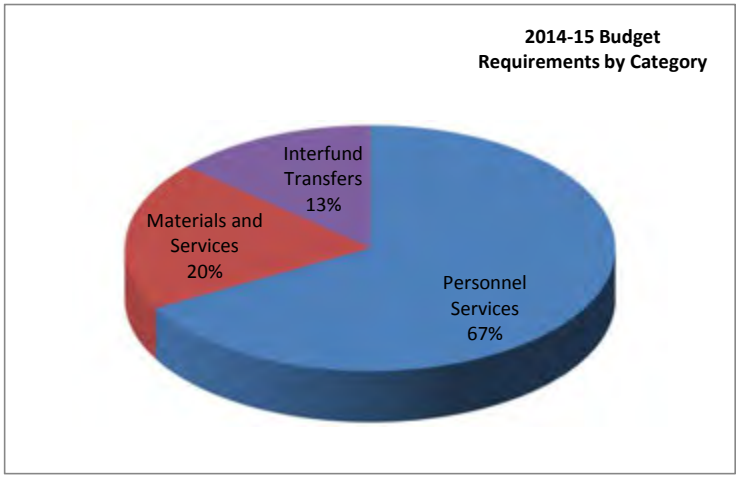
As OYA has reduced budget, fewer correctional beds have been available to counties for delinquent youth. Responsibility has been shifted to the local community. Yet, county budget cuts during the past four years and cuts proposed for 2014-15 will reduce services to levels below that necessary to provide mandated services and adequate supervision of youth offenders on probation.

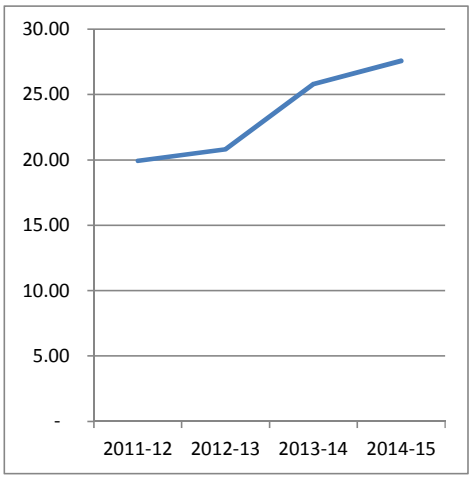
Despite reductions, the juvenile department will continue to attempt to meet mandates, create new revenues, and provide a balanced program of intake, case management, court services, detention, and rehabilitation.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
231 Juvenile

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	1,154,698	1,123,558	1,316,372	1,252,202
Materials and Services	310,072	305,177	413,863	369,030
Debt Service	97,899	-	-	-
Subtotal Current Expenditures	**1,562,670**	**1,428,735**	**1,730,235**	**1,621,232**
Interfund Transfers	8,432	13,888	33,725	251,750
Subtotal Noncurrent Expenditures	**8,432**	**13,888**	**33,725**	**251,750**
Total Requirements by Budgetary Category	**1,571,102**	**1,442,623**	**1,763,960**	**1,872,982**
Requirements by Fund				
General Fund (101)	1,567,287	1,442,623	1,763,960	1,872,982
Juvenile Special Projects (601)	3,815	-	-	-
Total Requirements by Fund	**1,571,102**	**1,442,623**	**1,763,960**	**1,872,982**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	-	100	100
Intergovernmental	284,653	259,388	254,516	246,000
Charges for Services	-	23,344	324,139	438,000
Fines and Forfeitures	1,309	375	1,000	1,000
Investment Earnings	19	-	-	-
Miscellaneous	16,314	1,883	4,000	1,500
Interfund Transfers	1,265,010	1,157,632	1,180,205	1,186,382
Beginning Fund Balance	3,796	-	-	-
Total Resources by Budgetary Category	**1,571,102**	**1,442,623**	**1,763,960**	**1,872,982**
Full-Time Employee Equivalents	19.94	20.82	25.81	27.58

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Juvenile - Admin	186,133	158,410	2.00
Juvenile - Probation	481,688	396,402	8.35
Juvenile - Detention	760,161	545,419	12.73
Juvenile - YIP	445,000	151,971	4.50
Total Mandates	**1,872,982**	**1,252,202**	**27.58**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Juvenile/Administration	Juvenile Director	10023110160950	1.0000	Non-union	DF13	3	$0.00	$68,537.15	$1,199.40	$4,249.30	$993.789	$1,370.74	$34.452	$10,500.00	$0.00	$86.04	$20.40	$11,651.31	$98,642.59
Juvenile/Administration	Office Manager	10023110161500	1.0000	Non-Union	UF18	4	$900.00	$38,311.47	$670.45	$2,375.31	$555.516	$766.23	$34.452	$10,500.00	$0.00	$20.88	$20.40	$6,512.95	$59,767.66
			2.0000				$900.00	$106,848.61	$1,869.85	$6,624.61	$1,549.30	$2,136.97	$68.90	$21,000.00	$0.00	$106.92	$40.80	$18,164.26	$158,410.24
Juvenile/Probation	Legal Assistant III	10023123260126	0.7500	Local 121	LH14	4	$0.00	$26,318.82	$460.58	$1,631.77	$381.623	$526.38	$25.839	$10,500.00	$0.00	$20.88	$20.40	$4,474.20	$44,360.49
Juvenile/Probation	Juv. Justice Specialist	10023123260949	1.0000	Non-Union	UH20	7	$0.00	$47,217.82	$826.31	$2,927.51	$684.658	$944.36	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,027.03	$71,203.42
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Local 121	LH20	5	$0.00	$48,904.93	$855.84	$3,032.11	$709.121	$978.10	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,313.84	$73,369.66
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Local 121	UH20	7	$0.00	$50,853.82	$889.94	$3,152.94	$737.380	$1,017.08	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,645.15	$75,872.04
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Local 121	LH20	1	$0.00	$43,338.29	$758.42	$2,686.97	$628.405	$866.77	$34.452	$10,500.00	$0.00	$20.88	$20.40	$7,367.51	$66,222.10
Juvenile/Probation	Juvenile Counselor	10023123260970	0.6000	Local 121	LH20	5	$0.00	$29,342.96	$513.50	$1,819.26	$425.473	$586.86	$20.671	$6,300.00	$0.00	$20.88	$20.40	$4,988.30	$44,038.31
Juvenile/Probation	Juvenile Coun. Grant	10023123260975	1.0000	Local 121	LH20	5	$0.00	$48,904.93	$855.84	$3,032.11	$709.121	$978.10	$34.452	$10,500.00	$0.00	$20.88	$20.40	$8,313.84	$73,369.66
Juvenile/Probation	Supervising Juvenile Coun	10023123260990	1.0000	Non-Union	UF24	7	$900.00	$58,070.04	$1,016.23	$3,600.34	$842.016	$1,161.40	$34.452	$10,500.00	$0.00	$20.88	$20.40	$9,871.91	$85,137.66
Juvenile/Probation	Office Technician	10023123261495	1.0000	Local 121	LH10	4	$0.00	$29,438.27	$515.17	$1,825.17	$426.855	$588.77	$34.452	$10,500.00	$0.00	$20.88	$20.40	$5,004.51	$48,374.47
Juvenile	Overtime	10023123263900	0.0000				$0.00	$1,865.92	$32.65	$115.69	$27.056	$37.32	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$2,078.64
			8.3500				$900.00	$384,255.80	$6,724.48	$23,823.86	$5,571.71	$7,685.12	$287.67	$90,300.00	$0.00	$187.92	$183.60	$65,006.28	$584,026.44
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,340.65	$600.96	$2,129.12	$497.939	$686.81	$34.716	$10,500.00	$0.00	$20.88	$20.40	$5,837.91	$54,669.39
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,340.65	$600.96	$2,129.12	$497.939	$686.81	$34.716	$10,500.00	$0.00	$20.88	$20.40	$5,837.91	$54,669.39
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	3	$0.00	$29,242.49	$511.74	$1,813.03	$424.016	$584.85	$34.452	$10,500.00	$0.00	$20.88	$20.40	$4,971.22	$48,123.09
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,079.50	$596.39	$2,112.93	$494.153	$681.59	$34.452	$10,500.00	$0.00	$20.88	$20.40	$5,793.52	$54,333.81
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,601.79	$605.53	$2,145.31	$501.726	$692.04	$34.980	$10,500.00	$0.00	$20.88	$20.40	$5,882.30	$55,004.96
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,601.79	$605.53	$2,145.31	$501.726	$692.04	$34.980	$10,500.00	$0.00	$20.88	$20.40	$5,882.30	$55,004.96
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,471.22	$603.25	$2,137.22	$499.833	$689.42	$34.848	$10,500.00	$0.00	$20.88	$20.40	$5,860.11	$54,837.17
Juvenile/Detention	Juvenile Groupworker	10023123361010	1.0000	Local 121	LH11	7	$0.00	$34,471.22	$603.25	$2,137.22	$499.833	$689.42	$34.848	$10,500.00	$0.00	$20.88	$20.40	$5,860.11	$54,837.17
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.2000	Non-Union	UH12	2	$0.00	$5,128.80	$89.75	$317.99	$74.368	$102.58	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,720.37
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.2000	Non-Union	UH12	1	$0.00	$5,128.80	$89.75	$317.99	$74.368	$102.58	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,720.37
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.3000	Non-Union	UH12	1	$0.00	$7,693.19	$134.63	$476.98	$111.551	$153.86	$10.336	$0.00	$0.00	$0.00	$0.00	$0.00	$8,580.55
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.4000	Non-Union	UH12	1	$0.00	$9,810.51	$171.68	$608.25	$142.252	$196.21	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$10,942.69
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.4000	Non-Union	UH12	3	$0.00	$10,257.59	$179.51	$635.97	$148.735	$205.15	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,440.74
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.1000	Non-Union	UH12	1	$0.00	$2,564.40	$44.88	$158.99	$37.184	$51.29	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,860.18
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.1000	Non-Union	UH12	1	$0.00	$2,564.40	$44.88	$158.99	$37.184	$51.29	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,860.18
Juvenile/Detention	Juvenile Groupworker- P/T	10023123361010	0.3000	Non-Union	UH12	1	$0.00	$7,693.19	$134.63	$476.98	$111.551	$153.86	$10.336	$0.00	$0.00	$0.00	$0.00	$0.00	$8,580.55
Juvenile/Detention	Medical Director	10023123361857	0.4800	Non-Union			$0.00	$14,544.00	$254.52	$901.73	$210.888	$290.88	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$16,202.02
Juvenile/Detention	Registered Nurse - PT/OC	10023123362395	0.2500	Non-Union	UH23	4	$0.00	$11,983.71	$209.71	$742.99	$173.764	$239.67	$8.613	$0.00	$0.00	$0.00	$0.00	$0.00	$13,358.47
Juvenile	Overtime	10023123363900	0.0000				$0.00	$9,874.33	$172.80	$612.21	$143.178	$197.49	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$11,000.00
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,564.40	$44.88	$158.99	$37.184	$51.29	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,860.18
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
			12.7300				$0.00	$406,556.55	$7,114.74	$25,206.51	$5,895.07	$8,131.13	$424.41	$84,000.00	$0.00	$167.04	$163.20	$45,925.38	$583,584.03
Juvenile/YIP	PT Program Groupworker	10023123461010	4.2500		UH12	2	$0.00	$108,986.92	$1,907.27	$6,757.19	$1,580.310	$2,179.74	$34.452	0	$0.00	$0.00	$0.00	$0.00	$ 121,445.88
Juvenile/YIP	Registered Nurse - PT/OC	10023123462395	0.2500	Non-Union	UH23	4	$0.00	$11,983.71	$209.71	$742.99	$173.764	$239.67	$8.613	$0.00	$0.00	$0.00	$0.00	$0.00	$13,358.47
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
Juvenile/Detention	Juv. Groupworker On-Call	10023123363925	0.1000	Non-Union	UH12	1	$0.00	$2,452.63	$42.92	$152.06	$35.563	$49.05	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,735.67
			4.5000				$0.00	$120,970.63	$2,116.99	$7,500.18	$1,754.07	$2,419.41	$43.07	$0.00	$0.00	$0.00	$0.00	$0.00	$134,804.35
			27.5800				**$1,800.00**	**$1,018,631.59**	**$17,826.05**	**$63,155.16**	**$14,770.16**	**$20,372.63**	**$824.06**	**$195,300.00**	**$0.00**	**$461.88**	**$387.60**	**$129,095.93**	**$1,460,825.06**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 231 - Juvenile							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$100.00**	**$100.00**	**$0.00**	**0%**
IG - Intergovernmental							
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%
33405	Grants	0.00	0.00	60,000.00	60,000.00	0.00	0%
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%
33460	SB 1065 Correct & Drug	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: IG - Intergovernmental		**$284,653.15**	**$259,388.21**	**$254,516.00**	**$246,000.00**	**($8,516.00)**	**-3%**
CS - Charges for Service							
34125	Fees - Sanction	0.00	20,974.44	0.00	0.00	0.00	N/A
34171	Contracts	0.00	0.00	322,139.00	437,000.00	114,861.00	36%
34205	Discovery	0.00	2,370.00	2,000.00	1,000.00	(1,000.00)	-50%
Account Classification Total: CS - Charges for Service		**$0.00**	**$23,344.44**	**$324,139.00**	**$438,000.00**	**$113,861.00**	**35%**
FF - Fines and Forfeitures							
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		**$1,309.15**	**$375.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	16,314.03	1,883.39	4,000.00	1,500.00	(2,500.00)	-63%
Account Classification Total: MI - Miscellaneous		**$16,314.03**	**$1,883.39**	**$4,000.00**	**$1,500.00**	**($2,500.00)**	**-63%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,265,010.18	1,157,631.76	1,110,344.00	934,632.00	(175,712.00)	-16%
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	**$1,265,010.18**	**$1,157,631.76**	**$1,180,205.00**	**$1,186,382.00**	**$6,177.00**	**1%**
	Department Total: 231 - Juvenile	**$1,567,286.51**	**$1,442,622.80**	**$1,763,960.00**	**$1,872,982.00**	**$109,022.00**	**6%**
Expenditures							
Department: 231 - Juvenile							
PS - Personnel Services							
60126	Legal Assistant III	0.00	0.00	25,544.00	26,319.00	775.00	3%
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%
61495	Office Technician	0.00	0.00	28,020.00	29,438.00	1,418.00	5%
61500	Office Manager	30,959.28	33,907.75	35,449.00	37,411.00	1,962.00	6%
61547	Legal Assistant II	15,459.97	24,226.89	0.00	0.00	0.00	N/A
61600	Office Assistant II	25,415.14	26,353.73	0.00	0.00	0.00	N/A
61857	Medical Services Director	14,400.00	14,400.00	14,400.00	14,544.00	144.00	1%
62395	Registered Nurse	6,381.93	5,603.10	22,781.00	23,968.00	1,187.00	5%
63900	Overtime	12,824.93	13,550.76	20,847.00	11,740.00	(9,107.00)	-44%
63925	On Call Group Worker	35,224.06	30,774.36	35,322.00	49,168.00	13,846.00	39%
63930	FICA	64,535.09	59,606.46	72,344.00	64,700.00	(7,644.00)	-11%
63940	Workmans Compensation Tax	556.28	586.50	761.00	734.00	(27.00)	-4%
63941	Workmans Compensation	12,020.07	23,009.00	21,751.00	17,903.00	(3,848.00)	-18%
63950	Medical Insurance	104,271.25	127,082.77	141,351.00	147,000.00	5,649.00	4%
63951	Life Insurance	463.85	456.64	441.00	399.00	(42.00)	-10%
63952	Short Term Disability	396.79	384.20	368.00	326.00	(42.00)	-11%
63960	Retirement - General	75,095.45	78,248.70	111,942.00	108,426.00	(3,516.00)	-3%
63980	Unemployment Compensation	20,314.61	18,755.09	21,751.00	15,665.00	(6,086.00)	-28%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63990	Cell Phone Allowance	0.00	0.00	1,800.00	1,800.00	0.00	0%
	Account Classification Total: PS - Personnel Services	**$1,154,697.79**	**$1,123,558.01**	**$1,316,372.00**	**$1,252,202.00**	**($64,170.00)**	**-5%**
MS - Material and Services							
44010	Mgmt Travel & Training	149.68	1,052.00	1,262.00	2,214.00	952.00	75%
44040	Staff Travel & Training	1,274.40	396.83	10,000.00	3,000.00	(7,000.00)	-70%
44050	Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44080	Office Machine Repairs	671.48	694.36	1,000.00	1,000.00	0.00	0%
44100	Supplies - Office	2,931.92	4,494.68	5,343.00	3,200.00	(2,143.00)	-40%
44110	Supplies - Other	6,746.17	11,814.92	39,000.00	16,000.00	(23,000.00)	-59%
44200	Dues / Fees	1,528.00	1,528.00	1,800.00	1,800.00	0.00	0%
44250	Vehicle Fuel	3,305.90	3,697.74	7,000.00	7,500.00	500.00	7%
44260	Vehicle Maintenance & Repair	1,663.15	1,050.15	4,000.00	7,000.00	3,000.00	75%
44270	Bldg Maintenance & Repair	0.00	2,768.95	0.00	1,000.00	1,000.00	N/A
44280	Radio / TV Maint / Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44500	Consultant Services	996.72	2,425.08	500.00	500.00	0.00	0%
44640	Telephone	5,063.96	5,401.07	5,000.00	5,600.00	600.00	12%
44700	Postage	631.45	598.61	2,700.00	3,700.00	1,000.00	37%
45020	Contract Services	7,139.37	4,827.94	14,202.00	500.00	(13,702.00)	-96%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	3,500.00	2,500.00	250%
45680	Client Assistance	779.15	545.25	1,000.00	1,000.00	0.00	0%
46440	Testing/Evaluation	414.46	421.93	1,000.00	1,500.00	500.00	50%
46600	Food	21,089.72	31,069.28	38,000.00	36,000.00	(2,000.00)	-5%
99755	Risk Management	0.00	7,357.00	7,402.00	7,292.00	(110.00)	-1%
99760	Insurance/Liability	11,516.00	11,983.00	13,861.00	13,657.00	(204.00)	-1%
99765	Insurance/Workmans Compensation	50,197.93	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	74,767.00	88,500.00	13,733.00	18%
99780	Facility Services	107,689.00	126,976.00	174,201.00	151,147.00	(23,054.00)	-13%
99781	Steering Committee Hardware Charge	6,750.00	6,750.00	5,250.00	5,984.00	734.00	14%
99782	Steering Committee User Charge	2,730.00	2,520.00	4,575.00	5,436.00	861.00	19%
	Account Classification Total: MS - Material and Services	**$310,072.46**	**$305,176.79**	**$413,863.00**	**$369,030.00**	**($44,833.00)**	**-11%**
DS - Debt Service							
99950	Interfund Loan Principal	97,270.48	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	628.78	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: DS - Debt Service	**$97,899.26**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99014	Trans - Juvenile	0.00	0.00	0.00	251,750.00	251,750.00	N/A
99460	Trans - Equipment Reserve	3,000.00	13,888.00	33,725.00	0.00	(33,725.00)	-100%
99783	Trans - Phones	1,617.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$4,617.00**	**$13,888.00**	**$33,725.00**	**$251,750.00**	**$218,025.00**	**646%**
Department Total: 231 - Juvenile		**$1,567,286.51**	**$1,442,622.80**	**$1,763,960.00**	**$1,872,982.00**	**$109,022.00**	**6%**
Fund Revenue	**Total: 100 - General Fund**	**$1,567,286.51**	**$1,442,622.80**	**$1,763,960.00**	**$1,872,982.00**	**$109,022.00**	**6%**
Fund Expenditure	**Total: 100 - General Fund**	**$1,567,286.51**	**$1,442,622.80**	**$1,763,960.00**	**$1,872,982.00**	**$109,022.00**	**6%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**6%**

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							
Revenues							
Department: 231 - Juvenile							
IG - Intergovernmental							
33290	OYA Diversion	84,650.63	70,311.00	0.00	0.00	0.00	N/A
33291	OYA Individualized Services	1,085.60	2,390.08	0.00	0.00	0.00	N/A
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	0.00	0.00	0.00	N/A
33433	Out of County - Juvenile/ HR	20,140.00	23,560.00	0.00	0.00	0.00	N/A
33438	Reimb - USDA Food	15,967.92	20,282.13	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$284,653.15**	**$259,388.21**	**$0.00**	**$0.00**	**$0.00**	**0%**
CS - Charges for Service							
34125	Fees - Sanction	0.00	20,974.44	0.00	0.00	0.00	N/A
34205	Discovery	0.00	2,370.00	0.00	0.00	0.00	N/A
	Account Classification Total: CS - Charges for Service	**$0.00**	**$23,344.44**	**$0.00**	**$0.00**	**$0.00**	**0%**
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	1,309.15	375.00	0.00	0.00	0.00	N/A
	Account Classification Total: FF - Fines and Forfeitures	**$1,309.15**	**$375.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	16,314.03	1,883.39	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$16,314.03**	**$1,883.39**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,265,010.18	1,157,631.76	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$1,265,010.18**	**$1,157,631.76**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Department Total: 231 - Juvenile	**$1,567,286.51**	**$1,442,622.80**	**$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
Expenditures							
Department: 231 - Juvenile							
PS - Personnel Services							
60949	Juvenile Justice Specialist	45,234.72	38,242.15	0.00	0.00	0.00	N/A
60950	Juvenile Director	109,334.18	66,528.00	0.00	0.00	0.00	N/A
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	0.00	0.00	0.00	N/A
60975	Counselor - Grant	45,854.80	46,571.30	0.00	0.00	0.00	N/A
60990	Supv Juvenile Counselor	55,515.60	56,604.00	0.00	0.00	0.00	N/A
61010	Juvenile Groupworker	282,446.79	300,759.94	0.00	0.00	0.00	N/A
61500	Office Manager	30,959.28	33,907.75	0.00	0.00	0.00	N/A
61547	Legal Assistant II	15,459.97	24,226.89	0.00	0.00	0.00	N/A
61600	Office Assistant II	25,415.14	26,353.73	0.00	0.00	0.00	N/A
61857	Medical Services Director	14,400.00	14,400.00	0.00	0.00	0.00	N/A
62395	Registered Nurse	6,381.93	5,603.10	0.00	0.00	0.00	N/A
63900	Overtime	12,824.93	13,550.76	0.00	0.00	0.00	N/A
63925	On Call Group Worker	35,224.06	30,774.36	0.00	0.00	0.00	N/A
63930	FICA	64,535.09	59,606.46	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	556.28	586.50	0.00	0.00	0.00	N/A
63941	Workmans Compensation	12,020.07	23,009.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	104,271.25	127,082.77	0.00	0.00	0.00	N/A
63951	Life Insurance	463.85	456.64	0.00	0.00	0.00	N/A
63952	Short Term Disability	396.79	384.20	0.00	0.00	0.00	N/A
63960	Retirement - General	75,095.45	78,248.70	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	20,314.61	18,755.09	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		**$1,154,697.79**	**$1,123,558.01**	**$0.00**	**$0.00**	**$0.00**	**0%**
MS - Material and Services							
44010	Mgmt Travel & Training	149.68	1,052.00	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	1,274.40	396.83	0.00	0.00	0.00	N/A
44080	Office Machine Repairs	671.48	694.36	0.00	0.00	0.00	N/A
44100	Supplies - Office	2,931.92	4,494.68	0.00	0.00	0.00	N/A
44110	Supplies - Other	6,746.17	11,814.92	0.00	0.00	0.00	N/A
44200	Dues / Fees	1,528.00	1,528.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	3,305.90	3,697.74	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
44260	Vehicle Maintenance & Repair	1,663.15	1,050.15	0.00	0.00	0.00	N/A
44270	Bldg Maintenance & Repair	0.00	2,768.95	0.00	0.00	0.00	N/A
44500	Consultant Services	996.72	2,425.08	0.00	0.00	0.00	N/A
44640	Telephone	5,063.96	5,401.07	0.00	0.00	0.00	N/A
44700	Postage	631.45	598.61	0.00	0.00	0.00	N/A
45020	Contract Services	7,139.37	4,827.94	0.00	0.00	0.00	N/A
45680	Client Assistance	779.15	545.25	0.00	0.00	0.00	N/A
46440	Testing/Evaluation	414.46	421.93	0.00	0.00	0.00	N/A
46600	Food	21,089.72	31,069.28	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	7,357.00	0.00	0.00	0.00	N/A
99760	Insurance/Liability	11,516.00	11,983.00	0.00	0.00	0.00	N/A
99765	Insurance/Workmans Compensation	50,197.93	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	0.00	0.00	0.00	N/A
99780	Facility Services	107,689.00	126,976.00	0.00	0.00	0.00	N/A
99781	Steering Committee Hardware Charge	6,750.00	6,750.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	2,730.00	2,520.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		**$310,072.46**	**$305,176.79**	**$0.00**	**$0.00**	**$0.00**	**0%**
DS - Debt Service							
99950	Interfund Loan Principal	97,270.48	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	628.78	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$97,899.26**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	3,000.00	13,888.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,617.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$4,617.00**	**$13,888.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 231 - Juvenile		**$1,567,286.51**	**$1,442,622.80**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 100 - General Fund**	**$1,567,286.51**	**$1,442,622.80**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 100 - General Fund**	**$1,567,286.51**	**$1,442,622.80**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	180,508.00	186,133.00	5,625.00	3%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$180,508.00**	**$186,133.00**	**$5,625.00**	**3%**
Sub Department Total: 101 - Administration		**$0.00**	**$0.00**	**$180,508.00**	**$186,133.00**	**$5,625.00**	**3%**
Expenditures							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
PS - Personnel Services							
60950	Juvenile Director	0.00	0.00	67,859.00	68,537.00	678.00	1%
61500	Office Manager	0.00	0.00	35,449.00	37,411.00	1,962.00	6%
63930	FICA	0.00	0.00	7,972.00	8,174.00	202.00	3%
63940	Workmans Compensation Tax	0.00	0.00	69.00	69.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	2,397.00	2,137.00	(260.00)	-11%
63950	Medical Insurance	0.00	0.00	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	0.00	0.00	107.00	107.00	0.00	0%
63952	Short Term Disability	0.00	0.00	41.00	41.00	0.00	0%
63960	Retirement - General	0.00	0.00	16,673.00	18,164.00	1,491.00	9%
63980	Unemployment Compensation	0.00	0.00	2,397.00	1,870.00	(527.00)	-22%
63990	Cell Phone Allowance	0.00	0.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$152,464.00**	**$158,410.00**	**$5,946.00**	**4%**
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	1,262.00	2,214.00	952.00	75%
44100	Supplies - Office	0.00	0.00	1,343.00	1,200.00	(143.00)	-11%
44200	Dues / Fees	0.00	0.00	1,800.00	1,800.00	0.00	0%
44640	Telephone	0.00	0.00	1,000.00	1,000.00	0.00	0%
44700	Postage	0.00	0.00	1,200.00	1,200.00	0.00	0%
45020	Contract Services	0.00	0.00	7,900.00	0.00	(7,900.00)	-100%
99755	Risk Management	0.00	0.00	740.00	727.00	(13.00)	-2%
99760	Insurance/Liability	0.00	0.00	1,386.00	1,362.00	(24.00)	-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
99770	Internal Services	0.00	0.00	7,477.00	14,003.00	6,526.00	87%
99780	Facility Services	0.00	0.00	2,953.00	2,563.00	(390.00)	-13%
99781	Steering Committee Hardware Charge	0.00	0.00	525.00	748.00	223.00	42%
99782	Steering Committee User Charge	0.00	0.00	458.00	906.00	448.00	98%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$28,044.00**	**$27,723.00**	**($321.00)**	**-1%**
Sub Department Total: 101 - Administration		**$0.00**	**$0.00**	**$180,508.00**	**$186,133.00**	**$5,625.00**	**3%**
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$180,508.00**	**$186,133.00**	**$5,625.00**	**3%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$180,508.00**	**$186,133.00**	**$5,625.00**	**3%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**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: 100 - General Fund							
Revenues							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		**$0.00**	**$0.00**	**$100.00**	**$100.00**	**$0.00**	**0%**
IG - Intergovernmental							
33290	OYA Diversion	0.00	0.00	68,000.00	65,000.00	(3,000.00)	-4%
33291	OYA Individualized Services	0.00	0.00	6,516.00	6,000.00	(516.00)	-8%
33405	Grants	0.00	0.00	60,000.00	60,000.00	0.00	0%
33425	Delinquent Prevention Plan	0.00	0.00	80,000.00	69,000.00	(11,000.00)	-14%
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$214,516.00**	**$200,000.00**	**($14,516.00)**	**-7%**
CS - Charges for Service							
34205	Discovery	0.00	0.00	2,000.00	1,000.00	(1,000.00)	-50%
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$2,000.00**	**$1,000.00**	**($1,000.00)**	**-50%**
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	0.00	0.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		**$0.00**	**$0.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	4,000.00	1,500.00	(2,500.00)	-63%
Account Classification Total: MI - Miscellaneous		**$0.00**	**$0.00**	**$4,000.00**	**$1,500.00**	**($2,500.00)**	**-63%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	406,841.00	278,088.00	(128,753.00)	-32%
Account Classification Total: TI - Interfund Transfers		**$0.00**	**$0.00**	**$406,841.00**	**$278,088.00**	**($128,753.00)**	**-32%**
Sub Department Total: 232 - Probation		**$0.00**	**$0.00**	**$628,457.00**	**$481,688.00**	**($146,769.00)**	**-23%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Expenditures							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
PS - Personnel Services							
60126	Legal Assistant III	0.00	0.00	25,544.00	26,319.00	775.00	3%
60949	Juvenile Justice Specialist	0.00	0.00	46,751.00	47,218.00	467.00	1%
60970	Juvenile Counselor	0.00	0.00	160,571.00	50,854.00	(109,717.00)	-68%
60975	Counselor - Grant	0.00	0.00	46,751.00	48,905.00	2,154.00	5%
60990	Supv Juvenile Counselor	0.00	0.00	56,604.00	57,170.00	566.00	1%
61495	Office Technician	0.00	0.00	28,020.00	29,438.00	1,418.00	5%
63900	Overtime	0.00	0.00	1,847.00	1,866.00	19.00	1%
63930	FICA	0.00	0.00	28,075.00	16,170.00	(11,905.00)	-42%
63940	Workmans Compensation Tax	0.00	0.00	288.00	198.00	(90.00)	-31%
63941	Workmans Compensation	0.00	0.00	8,441.00	5,216.00	(3,225.00)	-38%
63950	Medical Insurance	0.00	0.00	72,075.00	63,000.00	(9,075.00)	-13%
63951	Life Insurance	0.00	0.00	188.00	125.00	(63.00)	-34%
63952	Short Term Disability	0.00	0.00	184.00	122.00	(62.00)	-34%
63960	Retirement - General	0.00	0.00	58,422.00	44,337.00	(14,085.00)	-24%
63980	Unemployment Compensation	0.00	0.00	8,441.00	4,564.00	(3,877.00)	-46%
63990	Cell Phone Allowance	0.00	0.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$543,102.00**	**$396,402.00**	**($146,700.00)**	**-27%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	4,000.00	1,000.00	(3,000.00)	-75%
44050	Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44080	Office Machine Repairs	0.00	0.00	1,000.00	1,000.00	0.00	0%
44100	Supplies - Office	0.00	0.00	2,000.00	1,000.00	(1,000.00)	-50%
44110	Supplies - Other	0.00	0.00	1,000.00	1,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	6,000.00	6,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	3,000.00	5,000.00	2,000.00	67%
44500	Consultant Services	0.00	0.00	500.00	500.00	0.00	0%
44640	Telephone	0.00	0.00	3,500.00	3,600.00	100.00	3%
44700	Postage	0.00	0.00	1,000.00	1,500.00	500.00	50%
45020	Contract Services	0.00	0.00	5,302.00	0.00	(5,302.00)	-100%
45680	Client Assistance	0.00	0.00	1,000.00	1,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
46440	Testing/Evaluation	0.00	0.00	1,000.00	1,500.00	500.00	50%
99755	Risk Management	0.00	0.00	1,851.00	1,821.00	(30.00)	-2%
99760	Insurance/Liability	0.00	0.00	3,465.00	3,411.00	(54.00)	-2%
99770	Internal Services	0.00	0.00	18,692.00	23,038.00	4,346.00	23%
99780	Facility Services	0.00	0.00	28,588.00	24,804.00	(3,784.00)	-13%
99781	Steering Committee Hardware Charge	0.00	0.00	1,313.00	4,488.00	3,175.00	242%
99782	Steering Committee User Charge	0.00	0.00	1,144.00	3,624.00	2,480.00	217%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$85,355.00**	**$85,286.00**	**($69.00)**	**0%**
Sub Department Total: 232 - Probation		**$0.00**	**$0.00**	**$628,457.00**	**$481,688.00**	**($146,769.00)**	**-23%**
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$628,457.00**	**$481,688.00**	**($146,769.00)**	**-23%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$628,457.00**	**$481,688.00**	**($146,769.00)**	**-23%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-23%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
IG - Intergovernmental							
33433	Out of County - Juvenile/ HR	0.00	0.00	18,000.00	18,000.00	0.00	0%
33438	Reimb - USDA Food	0.00	0.00	22,000.00	20,000.00	(2,000.00)	-9%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$0.00**	**$40,000.00**	**$38,000.00**	**($2,000.00)**	**-5%**
CS - Charges for Service							
34171	Contracts	0.00	0.00	322,139.00	0.00	(322,139.00)	-100%
	Account Classification Total: CS - Charges for Service	**$0.00**	**$0.00**	**$322,139.00**	**$0.00**	**($322,139.00)**	**-100%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	522,995.00	470,411.00	(52,584.00)	-10%
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	**$0.00**	**$0.00**	**$592,856.00**	**$722,161.00**	**$129,305.00**	**22%**
	Sub Department Total: 233 - Detention	**$0.00**	**$0.00**	**$954,995.00**	**$760,161.00**	**($194,834.00)**	**-20%**
Expenditures							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
PS - Personnel Services							
61010	Juvenile Groupworker	0.00	0.00	382,964.00	320,990.00	(61,974.00)	-16%
61857	Medical Services Director	0.00	0.00	14,400.00	14,544.00	144.00	1%
62395	Registered Nurse	0.00	0.00	22,781.00	11,984.00	(10,797.00)	-47%
63900	Overtime	0.00	0.00	19,000.00	9,874.00	(9,126.00)	-48%
63925	On Call Group Worker	0.00	0.00	35,322.00	32,000.00	(3,322.00)	-9%
63930	FICA	0.00	0.00	36,297.00	31,102.00	(5,195.00)	-14%
63940	Workmans Compensation Tax	0.00	0.00	404.00	424.00	20.00	5%
63941	Workmans Compensation	0.00	0.00	10,913.00	8,131.00	(2,782.00)	-25%
63950	Medical Insurance	0.00	0.00	50,676.00	63,000.00	12,324.00	24%
63951	Life Insurance	0.00	0.00	146.00	167.00	21.00	14%
63952	Short Term Disability	0.00	0.00	143.00	163.00	20.00	14%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63960	Retirement - General	0.00	0.00	36,847.00	45,925.00	9,078.00	25%
63980	Unemployment Compensation	0.00	0.00	10,913.00	7,115.00	(3,798.00)	-35%
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$620,806.00**	**$545,419.00**	**($75,387.00)**	**-12%**
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	6,000.00	1,000.00	(5,000.00)	-83%
44100	Supplies - Office	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44110	Supplies - Other	0.00	0.00	38,000.00	11,000.00	(27,000.00)	-71%
44250	Vehicle Fuel	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44260	Vehicle Maintenance & Repair	0.00	0.00	1,000.00	1,000.00	0.00	0%
44270	Bldg Maintenance & Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44280	Radio / TV Maint / Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44640	Telephone	0.00	0.00	500.00	500.00	0.00	0%
44700	Postage	0.00	0.00	500.00	500.00	0.00	0%
45020	Contract Services	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	2,500.00	1,500.00	150%
46600	Food	0.00	0.00	38,000.00	24,000.00	(14,000.00)	-37%
99755	Risk Management	0.00	0.00	4,811.00	4,744.00	(67.00)	-1%
99760	Insurance/Liability	0.00	0.00	9,010.00	8,884.00	(126.00)	-1%
99770	Internal Services	0.00	0.00	48,598.00	51,459.00	2,861.00	6%
99780	Facility Services	0.00	0.00	142,660.00	104,001.00	(38,659.00)	-27%
99781	Steering Committee Hardware Charge	0.00	0.00	3,412.00	748.00	(2,664.00)	-78%
99782	Steering Committee User Charge	0.00	0.00	2,973.00	906.00	(2,067.00)	-70%
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$300,464.00**	**$214,742.00**	**($85,722.00)**	**-29%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	0.00	0.00	33,725.00	0.00	(33,725.00)	-100%
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$33,725.00**	**$0.00**	**($33,725.00)**	**-100%**
Sub Department Total: 233 - Detention		**$0.00**	**$0.00**	**$954,995.00**	**$760,161.00**	**($194,834.00)**	**-20%**
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$954,995.00**	**$760,161.00**	**($194,834.00)**	**-20%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$954,995.00**	**$760,161.00**	**($194,834.00)**	**-20%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-20%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 231 - Juvenile							
Sub Department: 234 - Youth Inspirational Program							
IG - Intergovernmental							
33438	Reimb - USDA Food	0.00	0.00	0.00	7,000.00	7,000.00	N/A
33460	SB 1065 Correct & Drug	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: IG - Intergovernmental		**$0.00**	**$0.00**	**$0.00**	**$8,000.00**	**$8,000.00**	
CS - Charges for Service							
34171	Contracts	0.00	0.00	0.00	437,000.00	437,000.00	N/A
Account Classification Total: CS - Charges for Service		**$0.00**	**$0.00**	**$0.00**	**$437,000.00**	**$437,000.00**	
Sub Department Total: 234 - Youth Inspirational Program		**$0.00**	**$0.00**	**$0.00**	**$445,000.00**	**$445,000.00**	
Expenditures							
Department: 231 - Juvenile							
Sub Department: 234 - Youth Inspirational Program							
PS - Personnel Services							
61010	Juvenile Groupworker	0.00	0.00	0.00	108,987.00	108,987.00	N/A
62395	Registered Nurse	0.00	0.00	0.00	11,984.00	11,984.00	N/A
63925	On Call Group Worker	0.00	0.00	0.00	17,168.00	17,168.00	N/A
63930	FICA	0.00	0.00	0.00	9,254.00	9,254.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	43.00	43.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,419.00	2,419.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	2,116.00	2,116.00	N/A
Account Classification Total: PS - Personnel Services		**$0.00**	**$0.00**	**$0.00**	**$151,971.00**	**$151,971.00**	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	500.00	500.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44640	Telephone	0.00	0.00	0.00	500.00	500.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	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
45080	Medical Services / Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46600	Food	0.00	0.00	0.00	12,000.00	12,000.00	N/A
99780	Facility Services	0.00	0.00	0.00	19,779.00	19,779.00	N/A
Account Classification Total: MS - Material and Services		**$0.00**	**$0.00**	**$0.00**	**$41,279.00**	**$41,279.00**	
IF - Interfund Transfers							
99014	Trans - Juvenile	0.00	0.00	0.00	251,750.00	251,750.00	N/A
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$0.00**	**$0.00**	**$251,750.00**	**$251,750.00**	
Sub Department Total: 234 - Youth Inspirational Program		**$0.00**	**$0.00**	**$0.00**	**$445,000.00**	**$445,000.00**	
Fund Revenue	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$445,000.00**	**$445,000.00**	**0%**
Fund Expenditure	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$445,000.00**	**$445,000.00**	**0%**
Fund Net	**Total: 100 - General Fund**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

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: 601 - Juvenile - Special Projects							
Revenues							
Department: 231 - Juvenile							
Sub Department: 375 - Special Projects							
IN - Interest							
39150	Investments - Interest On	19.37	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$19.37**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	3,795.73	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$3,795.73**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 375 - Special Projects	**$3,815.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 231 - Juvenile							
Sub Department: 375 - Special Projects							
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	3,815.10	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$3,815.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 375 - Special Projects	**$3,815.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 601 - Juvenile - Special Projects**	**$3,815.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 601 - Juvenile - Special Projects**	**$3,815.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 601 - Juvenile - Special Projects**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Department: Animal Control FY 2015 Proposed Budget

Department Mission:

- To protect the safety and welfare of the community of Klamath County, both citizens and animals.
- To educate the public in safe and humane issues pertaining to animals and their owners.
- To assist the community in resolving animal issues and problems.
- To enforce the Klamath County ordinances and Oregon State statutes as they pertain to animals.

Mandated Services:

- Enforce all state and county laws pertaining to dogs in Klamath County including issuing citations, impounding dogs as needed for public safety, dog bites, and livestock issues.
- Investigate complaints both violation and criminal.
- Work with the District Attorney, Sheriff, Oregon State Police, and Klamath Falls Police departments on both dog and non-dog related cases.
- Attend trials for both criminal cases and violation cases.
- Investigate and request search and arrest warrants for criminal cases involving animals.
- Issue dog licenses for dogs with a verified current rabies vaccination.

Department Overview:

- Provide animal control services, including criminal investigations and protective service to the animals and citizens of Klamath County.
- Working to educate the public about the laws about and for animals.
- Assisting the citizens of Klamath County to resolve problems as they pertain to animals.

Successes and Challenges:

The Klamath Animal Shelter contract is becoming a large percentage of our budget and with the proposed changes; our budget will not be able to handle an increase in fees. When we first entered into this contact many years ago, we paid about 17% of our annual budget, this year it is up to 29% and still rising. With all the proposed increases in fees and the decrease of services offered by the

Klamath Animal Shelter this is going to be a strain on this department's budget, now and in the future.

Budget Overview:

The biggest change to the budget this year will be the changes made with the Klamath Animal Shelter's contract which decreased the amount of services they provide with the current contract. This will increase the work load for the Animal Control staff significantly. The contract fees did not change however, so we will be looking for alternatives to the contract to help keep the department going.

Significant Changes:

The Klamath Animal Shelter decreased most of the services offered with the old contract. I have negotiated with the director of the Klamath Animal Shelter to forgo the increase in fees this year with the agreement that we handle all paperwork, intake and redemption of impounded dogs. These changes will become extremely difficult for our small staff but we will aspire to overcome these obstacles. The Board of Commissioners believe at this time that the monies collected for this department's fees should be handled through our office. This has always been handled by the Klamath Animal Shelter in the past and was negotiated into the contract, that and with the removal of many of the other services previously provided by the Klamath Animal Shelter it is becoming difficult to negotiate a new contract at this time.

Key issues:

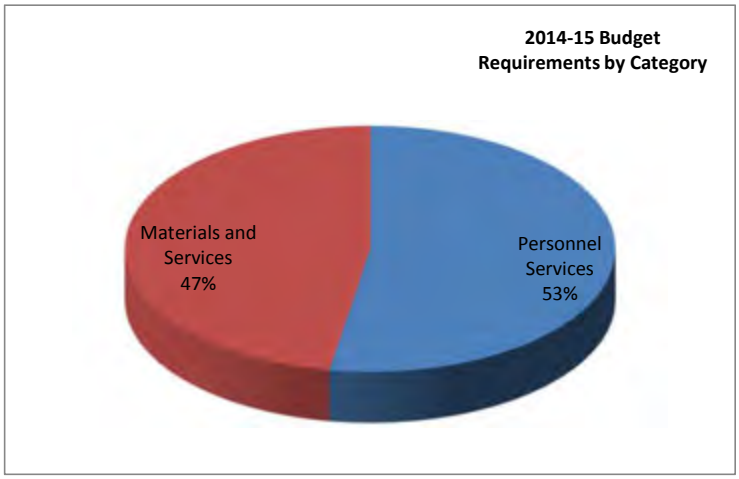
- Improve revenue through license compliance.
- Educate the community of Klamath County about the ever changing animal laws and to make sure compliance of those laws are followed.
- To find an alternative to the Klamath Animal Shelter's contract fee increase and service decreases.

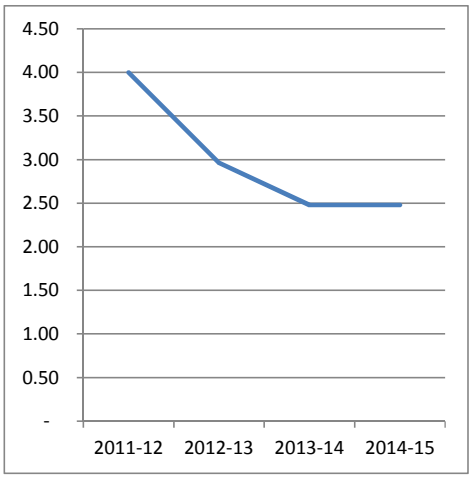
All of these things will help to maintain the department and keep it running.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
251 Animal Control

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	165,048	125,966	152,430	169,702
Materials and Services	135,467	144,358	135,172	152,416
Debt Service	14,563	-	-	-
Subtotal Current Expenditures	**315,078**	**270,323**	**287,602**	**322,118**
Interfund Transfers	308	-	-	-
Unappropriated Fund Balance	18,123	3,469	-	-
Subtotal Noncurrent Expenditures	**18,431**	**3,469**	**-**	**-**
Total Requirements by Budgetary Category	**333,509**	**273,792**	**287,602**	**322,118**
Requirements by Fund				
Dog Control (710)	333,509	273,792	287,602	322,118
Total Requirements by Fund	**333,509**	**273,792**	**287,602**	**322,118**
Resources by Budgetary Category				
Licenses, Fees and Permits	278,421	240,178	280,602	316,118
Charges for Services	2,178	1,892	2,000	2,000
Fines and Forfeitures	9,781	13,363	5,000	4,000
Investment Earnings	-	41	-	
Miscellaneous	135	194	-	
Interfund Transfers	40,000	-	-	-
Beginning Fund Balance	2,995	18,123	-	-
Total Resources by Budgetary Category	**333,509**	**273,792**	**287,602**	**322,118**
Full-Time Employee Equivalents	4.00	2.96	2.48	2.48

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Juvenile	322,118	169,702	2.48
Total Mandates	**322,118**	**169,702**	**2.48**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Animal Control	Office Technician	71025161495	1.0000	Local 121	LH10	4	$0.00	$30,002.66	$525.05	$1,860.16	$435.039	$600.05	$29.232	$10,500.00	$0.00	$20.88	$20.40	$5,100.45	$49,093.92
Animal Control	Animal Control Officer	71025163420	1.0000	Non-union	DF05	7	$1,440.00	$54,634.68	$956.11	$3,387.35	$792.203	$1,092.69	$29.232	$10,500.00	$0.00	$86.04	$20.40	$9,287.90	$80,786.60
Animal Control	Assistant Animal Control Officer	71025163430	0.4800	Non-union	UH20	1	$480.00	$17,860.55	$312.56	$1,107.35	$258.978	$357.21	$14.031	$0.00	$0.00	$0.00	$0.00	$0.00	$19,910.68
Animal Control	Assistant Animal Control Officer	71025163430	0.4800	Non-union	UH20	1	$480.00	$17,860.55	$312.56	$1,107.35	$258.978	$357.21	$14.031	$0.00	$0.00	$0.00	$0.00	$0.00	$19,910.68
			2.4800				$2,400.00	$120,358.43	$2,106.27	$7,462.22	$1,745.20	$2,407.17	$86.53	$21,000.00	$0.00	$106.92	$40.80	$ 14,388.35	$ 169,701.88

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Revenues							
Department: 251 - Dog Control							
LP - Licenses, Fees and Permits							
32130	Licenses - Dog	209,913.35	176,238.15	213,202.00	241,818.00	28,616.00	13%
34231	Fees - NSF Check	909.50	540.50	600.00	300.00	(300.00)	-50%
35061	Deposits - Rabies	2,060.00	2,000.00	1,500.00	1,500.00	0.00	0%
35070	Fees - Late	34,323.00	30,047.50	30,300.00	34,000.00	3,700.00	12%
35080	Fees - Impound	20,113.48	20,882.00	20,000.00	22,000.00	2,000.00	10%
35081	Fees - Boarding	11,101.66	10,360.00	15,000.00	16,500.00	1,500.00	10%
Account Classification Total: LP - Licenses, Fees and Permits		**$278,420.99**	**$240,178.15**	**$280,602.00**	**$316,118.00**	**$35,516.00**	**13%**
CS - Charges for Service							
34224	Microchips	2,178.00	1,892.00	2,000.00	2,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		**$2,178.00**	**$1,892.00**	**$2,000.00**	**$2,000.00**	**$0.00**	**0%**
FF - Fines and Forfeitures							
34300	Fees - Court	9,781.14	13,362.64	5,000.00	4,000.00	(1,000.00)	-20%
Account Classification Total: FF - Fines and Forfeitures		**$9,781.14**	**$13,362.64**	**$5,000.00**	**$4,000.00**	**($1,000.00)**	**-20%**
IN - Interest							
39150	Investments - Interest On	0.00	41.48	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		**$0.00**	**$41.48**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	134.50	194.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		**$134.50**	**$194.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	40,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		**$40,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	2,994.51	18,123.42	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		**$2,994.51**	**$18,123.42**	**$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
	Department Total: 251 - Dog Control	**$333,509.14**	**$273,791.69**	**$287,602.00**	**$322,118.00**	**$34,516.00**	**12%**
Expenditures							
Department: 251 - Dog Control							
PS - Personnel Services							
61495	Office Technician	25,808.60	27,352.81	28,559.00	30,003.00	1,444.00	5%
63420	Animal Control Officer	47,448.00	49,348.00	51,316.00	53,195.00	1,879.00	4%
63430	Asst Animal Control Officer	43,988.68	11,521.14	17,208.00	34,762.00	17,554.00	102%
63895	Retirement Payout	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
63930	FICA	8,870.10	6,699.78	8,229.00	9,207.00	978.00	12%
63940	Workmans Compensation Tax	81.24	66.39	85.00	2,407.00	2,322.00	2732%
63941	Workmans Compensation	1,015.90	2,236.93	2,474.00	86.00	(2,388.00)	-97%
63950	Medical Insurance	21,990.18	16,924.73	18,600.00	21,000.00	2,400.00	13%
63951	Life Insurance	131.59	106.97	107.00	107.00	0.00	0%
63952	Short Term Disability	62.90	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	11,598.96	8,533.97	12,857.00	14,388.00	1,531.00	12%
63980	Unemployment Compensation	2,771.63	2,054.02	2,474.00	2,106.00	(368.00)	-15%
63990	Cell Phone Allowance	1,280.00	1,080.00	480.00	2,400.00	1,920.00	400%
	Account Classification Total: PS - Personnel Services	**$165,047.78**	**$125,965.54**	**$152,430.00**	**$169,702.00**	**$17,272.00**	**11%**
MS - Material and Services							
44010	Mgmt Travel & Training	533.80	170.96	50.00	50.00	0.00	0%
44100	Supplies - Office	1,731.13	4,096.64	2,500.00	2,750.00	250.00	10%
44110	Supplies - Other	2,354.96	4,172.28	2,000.00	2,200.00	200.00	10%
44130	Supplies - Ammunition	5.47	0.00	400.00	400.00	0.00	0%
44200	Dues / Fees	0.00	0.00	75.00	75.00	0.00	0%
44250	Vehicle Fuel	11,735.50	6,899.38	11,600.00	16,000.00	4,400.00	38%
44260	Vehicle Maintenance & Repair	1,754.27	1,809.87	1,500.00	2,000.00	500.00	33%
44290	Uniform Maintenance & Repair	649.78	481.36	750.00	1,000.00	250.00	33%
44570	Fees for Service	1,333.48	7,076.12	1,600.00	1,850.00	250.00	16%
44630	Garbage Pickup	0.00	200.54	0.00	0.00	0.00	N/A
44640	Telephone	3,431.81	2,598.02	1,500.00	1,600.00	100.00	7%
44650	Rent	8,111.36	13,238.00	14,200.00	17,000.00	2,800.00	20%
44700	Postage	4,823.11	4,986.47	7,000.00	9,000.00	2,000.00	29%
45020	Contract Services	61,776.00	61,176.60	60,000.00	60,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
45021	Interest Expense	185.91	0.00	0.00	0.00	0.00	N/A
45035	Human Society Overages	0.00	0.00	0.00	7,000.00	7,000.00	N/A
45800	Refunds	0.00	25.00	0.00	0.00	0.00	N/A
45920	Vet Expense	1,510.54	1,849.41	1,000.00	1,200.00	200.00	20%
99755	Risk Management	0.00	914.00	957.00	950.00	(7.00)	-1%
99760	Insurance/Liability	1,630.00	1,489.00	1,791.00	1,778.00	(13.00)	-1%
99765	Insurance/Workmans Compensation	936.10	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	30,054.00	30,054.00	22,969.00	24,413.00	1,444.00	6%
99781	Steering Committee Hardware Charge	2,700.00	2,700.00	3,450.00	2,244.00	(1,206.00)	-35%
99782	Steering Committee User Charge	210.00	420.00	1,830.00	906.00	(924.00)	-50%
Account Classification Total: MS - Material and Services		**$135,467.22**	**$144,357.65**	**$135,172.00**	**$152,416.00**	**$17,244.00**	**13%**
DS - Debt Service							
99950	Interfund Loan Principal	14,562.72	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		**$14,562.72**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99783	Trans - Phones	308.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		**$308.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	18,123.42	3,468.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$18,123.42**	**$3,468.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 251 - Dog Control		**$333,509.14**	**$273,791.69**	**$287,602.00**	**$322,118.00**	**$34,516.00**	**12%**
Fund Revenue	**Total: 710 - Dog Control**	**$333,509.14**	**$273,791.69**	**$287,602.00**	**$322,118.00**	**$34,516.00**	**12%**
Fund Expenditure	**Total: 710 - Dog Control**	**$333,509.14**	**$273,791.69**	**$287,602.00**	**$322,118.00**	**$34,516.00**	**12%**
Fund Net	**Total: 710 - Dog Control**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**12%**

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Department: Emergency Management FY 2015 Proposed Budget

Department Mission:

The mission of Klamath County Emergency Management is to create and maintain an Emergency Management System that meets the intent and requirements of ORS 401 in planning, preparing and providing for the prevention, mitigation and management of emergencies or disasters that present a threat to the lives and property of citizens of and visitors to Klamath County.

Mandated Services:

- ORS 401.305 ("shall")
    - Establish an Emergency Management Agency
    - Appoint an Emergency Management (EM) Program Manager
    - Jointly establish policies, roles, etc. with cities having EM program(s)
    - Perform emergency management functions inside jurisdiction and may outside
    - Emergency Management functions:
        - Coordinate planning Emergency Operations Plan (EOP)
        - Management and maintenance of EM facilities (Emergency Operations Center)
        - Establish an incident command structure for management of incidents by all local emergency services agencies
        - Coordinate with Oregon Emergency Management (OEM)
        - Integrate effective practices as established by National Incident Management System (NIMS)
            - Emergency Preparedness
            - Emergency Response

Within this section, there are two areas which need particular attention: 1) establish a functional Emergency Operations Center and 2) Jointly establish policies, etc. with cities having EM programs. That is not to say that the other areas are as good as they could be, just that they are functioning at some level.

ORS 401.307(2) ("shall")

- Appropriation under 401.307(1) be budgeted as a distinguished expense category

ORS 401.307 (1) ("may")

- Appropriate for expenses of EM agency
- Levy taxes

ORS 401.309

- May declare emergency
    - Must limit duration
- May establish procedures (ordinance or resolution) to prepare or carry out activities to prevent, minimize and respond to emergency
- May designate EM agency or official to carry out functions/duties
- May authorize mandatory evacuation after emergency declaration
    - Necessary for public safety

- Efficient conduct of activities…

ORS 401.315

- May enter into compacts or incur obligations to prepare, mitigate and respond to emergency/disaster
  - County shall assess whether emergency exists

ORS 401.335

- Expressly authorized to acquire…by purchase, lease, or otherwise, sites for temporary housing…enter into arrangements to prepare/equip sites for housing units.

Currently we perform most of these functions. However, there are some that need further attention. These include: 1) Enter into agreements with other jurisdictions, agencies and non-governmental organizations for a variety of cooperative functions and 2) Create procedures and provide training so the process is not "personality dependent".

Emergency Management Program Grant (EMPG) Requirements (FY 2012)

- Planning
  - EOP is updated.
  - CPG 101v.2 *Plan Analysis Tool* completed on EOP.
  - Complete *Threats and Hazards Identification and Risk Assessment*
  - Natural Hazard Mitigation Plan (NHMP) current and FEMA approved (*current and approved)*
  - Convene Natural Hazard Committee twice per year

- Training
  - Twenty (20) hrs. EM related training
  - Complete NIMS training (*completed)*
  - Complete Professional Development Series (7 courses) (*completed)*
  - Participate OEM Grants Workshop *(fall)*
  - Report public education and outreach activities.
  - Participate in state level Multi-Year Training and Exercise Plan Workshop.
  - Develop a local Multi-Year Training and Exercise Plan.

- Exercise
  - Develop, conduct, and participate in quarterly exercises.
  - Develop, conduct and participate in annual full scale exercise.
  - Conduct/Participate in one Amateur Radio equipment test/exercise.
  - Submit EMERS, After Action Reports, and Corrective Actions/Improvement Plans to ETO within 60 days of exercise, actual occurrence, or special event activity.
  - EMPG fund staff must participate in three exercises.

Due to the many changes and uncertainties in Emergency Management, achieving these requirements (and thus maintaining grant eligibility) remains a challenge and a priority.

Self-Imposed Services:

- Continuity of Government Planning (COOP)
- Installation/training/development of a virtual Emergency Operation Center (EOC) and EOC operating tool – OpsCenter
- Basic ICS training for BOCC and Department Directors
- Establish Emergency Operation Center (ORS requirement)
- Citizen Emergency Response Teams (CERT)
- NIMSCAST Administrator (tracks NIMS requirements county-wide)
- Incident Command System Instruction
- Unified Public Safety Committee
- All Hazard Type III Incident Management Team (county-wide)
- Support for other agencies' exercises (beyond our own minimum Exercise requirements)
- Local Emergency Planning Committee
- Created ability to access the Emergency Alert System, NWS and smart cell phones

Department Overview:

Emergency Management is essentially a coordinating entity that seeks to develop planning, preparedness, mitigation, and response to larger scale incidents. It does not, in and of itself, deal with emergencies or provide emergency services, but rather serves as an enabler for a myriad of other entities to effectively and efficiently perform their functions in a large scale incident. A variety of tools and techniques are used to further this end.

Successes and Challenges:

The county has an Emergency Operations Center, a public Emergency Alert System(s), and needs Evacuation Plans, Shelters and Damage Assessment teams, Citizens Emergency Response Teams (one in North County). Working with American Red Cross on Shelter locations.

A radio system supporting Emergency Management, Dog Control, Search and Rescue, ODF, FBI, Sky Lakes, all Ambulance Services and HAM volunteers on Hamaker Mountain is located in an old building on Hamaker Mountain which needs extensive work/replacement. Working on new frequency assignment.

An All Hazards Type III Incident Management Team has been organized and has successfully managed two events even before becoming official (H1N1 and Merrill Water Outage). The Merrill situation showcases the need for cities and towns in Klamath County to be more involved in all aspects of Emergency Management.

Department: Emergency Management FY 2015 Proposed Budget

Budget Overview:

Budget is 50% General Fund/50% grant funded (EMPG). 1:1 match. Budget supports one 0.7 FTE Emergency Manager. One vehicle is supported. The work of Emergency Management is nearly all personal services. A full time Emergency Manager is needed.

Indications are that while further EMPG grants are available, the 1:1 matching requirement remains a barrier.

Significant Changes:

This department has functioned successfully, if on a somewhat limited basis, with a 0.6 FTE Emergency Manager.

Emergency Management has established an Emergency Operations Center in the area of the Search and Rescue Compound on Summers Lane (half of the building being used by the Water Master). This results in significant increases in rent/utilities. This is a major improvement and a long sought for improvement in the County's ability to manage incidents/disasters. A larger facility is needed.

Key issues:

As with all publically funded entities, shrinking revenues and increasing costs are the chief impediments. Given the funding level and associated staffing level, careful prioritization of tasks is critical. ('Important' vs. 'Urgent')

It may be possible to identify other county expenditures that could fall within EMPG reimbursements. Some kind of conferencing with Department heads might reveal these.

There may be other grants that could be sought. Typically, grants are single-purpose, short-duration and usually associated with capital expenditures, not ongoing personnel-dependent programs.

Plans, of which there are many, require periodic updating.

We have very, very few agreements between the county and other political and private entities. These formal documents are vital to an efficient Emergency Management program, but are people-intensive to develop and maintain. Many of these needs have been identified in the new EOP. The Emergency Manager will be tasked to negotiate these. These will need to be prioritized and placed in our work plan.

Development of a robust volunteer program should be quite helpful, both for on-going operations and response to major incidents. We have a few, but can use more. We should explore the use of college and even high school student interns, projects, etc. to further leverage limited funds.

Establish better volunteer documentation and a volunteer management system for liability protection and efficiency. Human Resources has expressed a similar need. Perhaps, we can work together to reduce duplication of effort.

Communication with the general public is under developed. Greater use of the web and social media should be explored.

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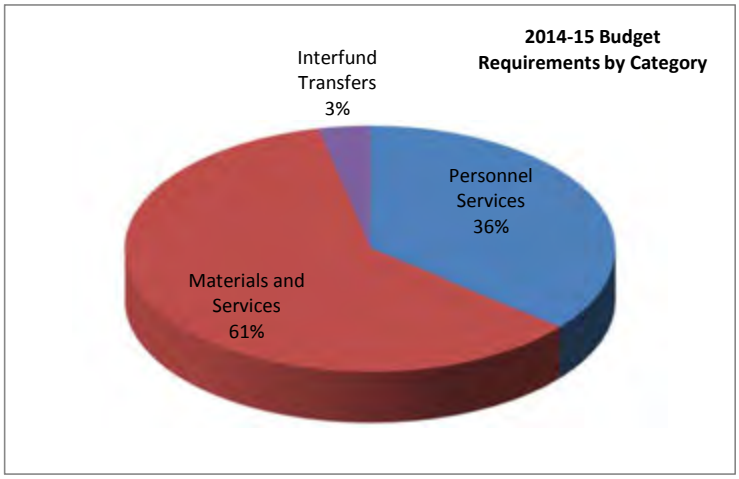
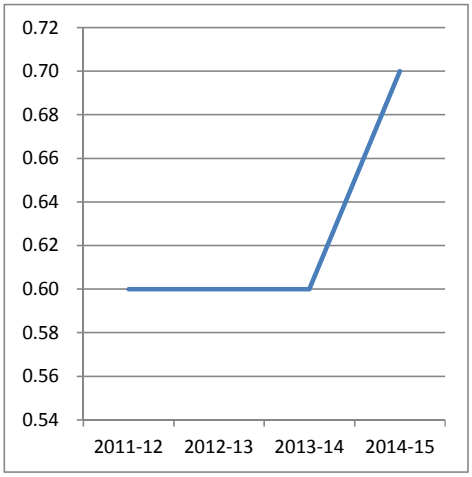
Klamath County, Oregon
2014-2015 Budget Financial Presentation
271 Emergency Management

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	43,417	44,093	51,378	39,255
Materials and Services	66,971	56,235	65,191	66,156
Capital Outlay	-	7,208	-	-
Subtotal Current Expenditures	**110,388**	**107,536**	**116,569**	**105,411**
Interfund Transfers	5,252	5,175	3,719	3,719
Subtotal Noncurrent Expenditures	**5,252**	**5,175**	**3,719**	**3,719**
Total Requirements by Budgetary Category	**115,640**	**112,711**	**120,288**	**109,130**
Requirements by Fund				
General Fund (100)	115,640	112,711	120,288	109,130
Total Requirements by Fund	**115,640**	**112,711**	**120,288**	**109,130**
Resources by Budgetary Category				
Intergovernmental	36,341	67,812	60,144	54,565
Charges for Services	319	80	-	-
Interfund Transfers	77,931	44,818	54,565	54,565
Miscellaneous	-	-	5,579	-
Sale of Capital Assets	1,050	-	-	-
Total Resources by Budgetary Category	**115,640**	**112,711**	**120,288**	**109,130**
Full-Time Employee Equivalents	0.60	0.60	0.60	0.70

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Emergency Management	109,130	39,255	0.70
Total Mandates	**109,130**	**39,255**	**0.70**





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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Emergency Management	County Emergency Manager	10027161700	0.7000	Non-Union	UF25 - 0.70	3	$0.00	$35,217.08	$616.30	$2,183.46	$510.65	$704.34	$24.12	$0.00	$0.00	$0.00	$0.00	$0.00	$39,255.95
			0.7000				**$0.00**	**$35,217.08**	**$616.30**	**$2,183.46**	**$510.65**	**$704.34**	**$24.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$39,255.95**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Revenues							
Department: 271 - Emergency Management							
IG - Intergovernmental							
33445	Oregon Emergency Management	36,341.00	67,812.00	60,144.00	54,565.00	(5,579.00)	-9%
Account Classification Total: IG - Intergovernmental		**$36,341.00**	**$67,812.00**	**$60,144.00**	**$54,565.00**	**($5,579.00)**	**-9%**
CS - Charges for Service							
32190	Revenues - Radio Maintenance	318.78	80.28	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		**$318.78**	**$80.28**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	5,579.00	0.00	(5,579.00)	-100%
Account Classification Total: MI - Miscellaneous		**$0.00**	**$0.00**	**$5,579.00**	**$0.00**	**($5,579.00)**	**-100%**
TI - Interfund Transfers							
36330	Trans - General Non Dept	77,930.50	44,818.41	54,565.00	54,565.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		**$77,930.50**	**$44,818.41**	**$54,565.00**	**$54,565.00**	**$0.00**	**0%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,050.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		**$1,050.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Department Total: 271 - Emergency Management		**$115,640.28**	**$112,710.69**	**$120,288.00**	**$109,130.00**	**($11,158.00)**	**-9%**
Expenditures							
Department: 271 - Emergency Management							
PS - Personnel Services							
61700	Emergency Manager	35,830.86	35,661.60	35,662.00	35,217.00	(445.00)	-1%
63930	FICA	2,741.07	2,728.11	2,728.00	2,694.00	(34.00)	-1%
63940	Workmans Compensation Tax	15.63	16.09	21.00	24.00	3.00	14%
63941	Workmans Compensation	261.49	839.76	820.00	704.00	(116.00)	-14%
63950	Medical Insurance	0.00	0.00	5,580.00	0.00	(5,580.00)	-100%
63951	Life Insurance	87.24	83.70	21.00	0.00	(21.00)	-100%
63952	Short Term Disability	20.40	20.40	20.00	0.00	(20.00)	-100%
63960	Retirement - General	3,583.08	3,922.80	5,706.00	0.00	(5,706.00)	-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
63980	Unemployment Compensation	877.23	820.32	820.00	616.00	(204.00)	-25%
Account Classification Total: PS - Personnel Services		**$43,417.00**	**$44,092.78**	**$51,378.00**	**$39,255.00**	**($12,123.00)**	**-24%**
MS - Material and Services							
44050	Training	2,236.89	1,677.56	12,158.00	2,000.00	(10,158.00)	-84%
44100	Supplies - Office	1,459.29	1,219.40	1,000.00	1,000.00	0.00	0%
44110	Supplies - Other	710.22	1,004.62	1,146.00	1,073.00	(73.00)	-6%
44113	Office Equipment	921.54	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	9,527.03	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	200.00	300.00	250.00	250.00	0.00	0%
44250	Vehicle Fuel	855.75	1,100.31	2,000.00	2,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	895.35	397.52	1,500.00	1,500.00	0.00	0%
44280	Radio / TV Maint / Repair	1,187.42	1,352.65	2,000.00	1,500.00	(500.00)	-25%
44620	Utilities - Electricity	940.35	985.90	1,500.00	1,500.00	0.00	0%
44640	Telephone	2,040.18	1,690.66	1,700.00	1,700.00	0.00	0%
44670	Equipment	0.00	2,941.13	500.00	10,000.00	9,500.00	1900%
44700	Postage	15.83	72.16	100.00	100.00	0.00	0%
99755	Risk Management	0.00	81.00	604.00	395.00	(209.00)	-35%
99760	Insurance/Liability	2,435.00	132.00	1,130.00	740.00	(390.00)	-35%
99765	Insurance/Workmans Compensation	34.51	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	31,134.00	31,134.00	27,866.00	27,820.00	(46.00)	0%
99780	Facility Services	2,129.00	10,586.00	10,072.00	10,385.00	313.00	3%
99781	Steering Committee Hardware Charge	900.00	1,350.00	750.00	3,740.00	2,990.00	399%
99782	Steering Committee User Charge	210.00	210.00	915.00	453.00	(462.00)	-50%
Account Classification Total: MS - Material and Services		**$66,971.28**	**$56,234.91**	**$65,191.00**	**$66,156.00**	**$965.00**	**1%**
CO - Capital Outlay							
88190	Communications Equipment	0.00	7,208.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$7,208.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	1,456.00	1,456.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	77.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,719.00	3,719.00	3,719.00	3,719.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		**$5,252.00**	**$5,175.00**	**$3,719.00**	**$3,719.00**	**$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
Department Total: 271 - Emergency Management		$115,640.28	$112,710.69	$120,288.00	$109,130.00	($11,158.00)	-9%
Fund Revenue	Total: 100 - General Fund	$115,640.28	$112,710.69	$120,288.00	$109,130.00	($11,158.00)	-9%
Fund Expenditure	Total: 100 - General Fund	$115,640.28	$112,710.69	$120,288.00	$109,130.00	($11,158.00)	-9%
Fund Net	Total: 100 - General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	-9%

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Klamath County, Oregon
2014-2015 Budget Presentation

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

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

310 – Public Works

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Road Division

Department Mission:

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

Mandated Services:

- Keep County Roads in repair
- Maintain a complete and accurate cost account for road work

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

Self Imposed Services:

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

Department Overview:

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

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

- Equipment Reserve
  - Large equipment purchases/replacement equipment purchases

Successes and Challenges:

Successes:

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

Challenges:

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

Budget Overview:

- Major Revenue: Motor Vehicle Apportionment is the biggest funding source. Federal Forest Receipts have declined and will be solely based on the actual cut revenue from federal forest lands. Motor Vehicle Apportionments vary based on fuel used and number of vehicles registered in Klamath County.

- Major Expenditures: Major expenditures for the public works department are chip oil and rock which are the main materials used to chip seal roads, contracts for services for snow plowing and road reconstruction, bridge reconstruction costs and personnel. Other significant costs to our department are equipment, fuel, auto & equipment parts and equipment repair.

Significant Changes:

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

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

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

Key issues:

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

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Weed Control Division

Department Mission:

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

Mandated Services:

Weed Control is not subject to any mandated services.

Self-Mandated Services:

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

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

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

1) Find noxious weeds growing on land within the County

2) Serves notices to control noxious weeds

3) Issues citations for violations of County Code

4) Controls or otherwise destroys noxious weeds on land within the Weed Control District

Department Overview:

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

Successes and Challenges:

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

Budget Overview:

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

Significant Changes:

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

Key issues:

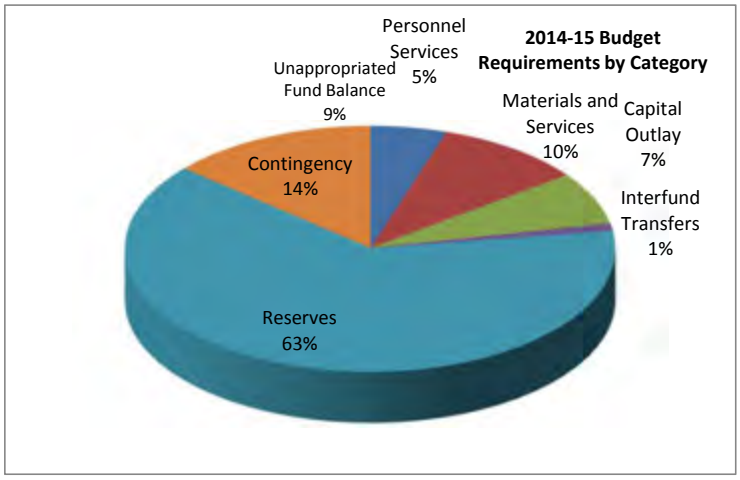
Every year Weed Control is faced with having to run a financially tight program. In the current economic situation Federal & State spending is being cut back. All of the agencies which we contract with are facing budget cuts and those cuts have begun to have an impact on the amount of money that they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

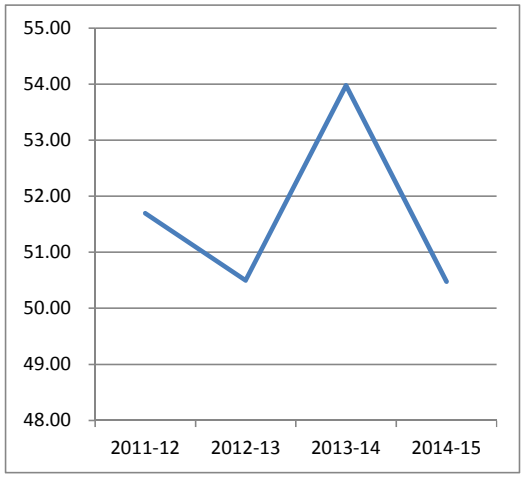
Klamath County, Oregon
2014-2015 Budget Financial Presentation
310 Public Works

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

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

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





Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Public Works	Road Construction Insp I	23031031161381	1.0000	Non-Union	UH22	7	$0.00	$63,003.28	$1,102.56	$3,906.20	$913.55	$1,260.07	$34.45	$10,500.00	$20.88	$20.40	$10,710.56	$91,471.94
Public Works	Road Construction Insp II	23031031161382	1.0000	Non-Union	UH25	1	$0.00	$46,289.92	$810.07	$2,869.97	$671.20	$925.80	$34.45	$10,500.00	$20.88	$20.40	$7,869.29	$70,011.98
Public Works	Address Permit Coord	23031031161383	1.0000	Non-Union	UH20	7	$0.00	$47,217.82	$826.31	$2,927.51	$684.66	$944.36	$34.45	$10,500.00	$20.88	$20.40	$8,027.03	$71,203.42
Public Works	Public Works Manager	23031031161385	1.0000	Non-Union	UF27	7	$0.00	$66,187.32	$1,158.28	$4,103.61	$959.72	$1,323.75	$34.45	$10,500.00	$20.88	$20.40	$11,251.84	$95,560.25
Public Works	County Engineer	23031031161410	1.0000	Non-Union	UF30	1	$0.00	$58,818.36	$1,029.32	$3,646.74	$852.87	$1,176.37	$34.45	$10,500.00	$20.88	$20.40	$9,999.12	$86,098.51
Public Works	Office Technician	23031031161495	1.0000	Local 121	LH10	1	$0.00	$26,421.28	$462.37	$1,638.12	$383.11	$528.43	$34.45	$10,500.00	$20.88	$20.40	$4,491.62	$44,500.65
Public Works	Accounting Specialist	23031031161555	1.0000	Local 121	LH14	5	$0.00	$36,794.62	$643.91	$2,281.27	$533.52	$735.89	$34.45	$10,500.00	$20.88	$20.40	$6,255.09	$57,820.03
Public Works	Office Specialist	23031031161675	1.0000	Local 121	LH12	1	$0.00	$28,301.17	$495.27	$1,754.67	$410.37	$566.02	$34.45	$10,500.00	$20.88	$20.40	$4,811.20	$46,914.43
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	$0.00	$45,550.14	$797.13	$2,824.11	$660.48	$911.00	$34.45	$10,500.00	$0.00	$0.00	$7,743.52	$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	$0.00	$45,550.14	$797.13	$2,824.11	$660.48	$911.00	$34.45	$10,500.00	$0.00	$0.00	$7,743.52	$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	$0.00	$45,550.14	$797.13	$2,824.11	$660.48	$911.00	$34.45	$10,500.00	$0.00	$0.00	$7,743.52	$69,020.83
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	1	$0.00	$36,010.95	$630.19	$2,232.68	$522.16	$720.22	$34.45	$10,500.00	$0.00	$0.00	$6,121.86	$56,772.52
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	$0.00	$45,550.14	$797.13	$2,824.11	$660.48	$911.00	$34.45	$10,500.00	$0.00	$0.00	$7,743.52	$69,020.83
Public Works	Public Works Director	23031031162600	1.0000	Non-union	DF17	7	$480.00	$96,021.96	$1,680.38	$5,953.36	$1,392.32	$1,920.44	$34.45	$10,500.00	$86.04	$20.40	$16,323.73	$133,933.09
Public Works	Environmental Res. Manager	23031031162605	1.0000	Non-Union	UF27	7	$480.00	$66,667.32	$1,166.68	$4,133.37	$966.68	$1,333.35	$34.45	$10,500.00	$20.88	$20.40	$11,333.44	$96,176.57
Public Works	Asst Public Works Dir	23031031162610	0.4800	Non-Union			$0.00	$42,420.00	$742.35	$2,630.04	$615.09	$848.40	$16.54	$0.00	$0.00	$0.00	$0.00	$47,272.42
Public Works	Road Superintendent	23031031162620	1.0000	Non-Union	UF28	7	$0.00	$69,496.08	$1,216.18	$4,308.76	$1,007.69	$1,389.92	$34.45	$10,500.00	$20.88	$20.40	$11,814.33	$99,808.70
Public Works	Asst. Road Superintendent	23031031162625	1.0000	Non-Union	UF27	7	$0.00	$66,187.32	$1,158.28	$4,103.61	$959.72	$1,323.75	$34.45	$10,500.00	$20.88	$20.40	$11,251.84	$95,560.25
Public Works	Chief of Party	23031031162630	1.0000	Non-Union	UH23	7	$480.00	$56,235.41	$984.12	$3,486.60	$815.41	$1,124.71	$34.45	$10,500.00	$20.88	$20.40	$9,560.02	$82,782.00
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	1	$0.00	$48,407.28	$847.13	$3,001.25	$701.91	$968.15	$34.45	$10,500.00	$20.88	$20.40	$8,229.24	$72,730.68
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	$0.00	$65,544.96	$1,147.04	$4,063.79	$950.40	$1,310.90	$34.45	$10,500.00	$20.88	$20.40	$11,142.64	$94,735.46
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	$0.00	$66,805.44	$1,169.10	$4,141.94	$968.68	$1,336.11	$34.45	$10,500.00	$20.88	$20.40	$11,356.92	$96,353.92
Public Works	Engineer I	23031031162700	1.0000	Non-Union	UH25	7	$480.00	$60,751.79	$1,063.16	$3,766.61	$880.90	$1,215.04	$34.45	$10,500.00	$20.88	$20.40	$10,327.80	$88,581.03
Public Works	Engineer II	23031031162710	1.0000	Non-Union	UH29	7	$0.00	$77,658.24	$1,359.02	$4,814.81	$1,126.04	$1,553.16	$34.45	$10,500.00	$20.88	$20.40	$13,201.90	$110,288.91
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$55,962.51	$979.34	$3,469.68	$811.46	$1,119.25	$34.45	$10,500.00	$0.00	$0.00	$9,513.63	$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$53,850.72	$942.39	$3,338.74	$780.84	$1,077.01	$34.45	$10,500.00	$0.00	$0.00	$9,154.62	$79,678.77
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$55,962.51	$979.34	$3,469.68	$811.46	$1,119.25	$34.45	$10,500.00	$0.00	$0.00	$9,513.63	$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$55,962.51	$979.34	$3,469.68	$811.46	$1,119.25	$34.45	$10,500.00	$0.00	$0.00	$9,513.63	$82,390.31
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$53,850.72	$942.39	$3,338.74	$780.84	$1,077.01	$34.45	$10,500.00	$0.00	$0.00	$9,154.62	$79,678.77
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	$0.00	$54,906.61	$960.87	$3,404.21	$796.15	$1,098.13	$34.45	$10,500.00	$0.00	$0.00	$9,334.12	$81,034.54
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	$0.00	$50,287.86	$880.04	$3,117.85	$729.17	$1,005.76	$34.45	$10,500.00	$0.00	$0.00	$8,548.94	$75,104.07
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	$0.00	$50,287.86	$880.04	$3,117.85	$729.17	$1,005.76	$34.45	$10,500.00	$0.00	$0.00	$8,548.94	$75,104.07
Public Works	Truck Driver II	23031031162740	1.0000	Local 701	EH04	7	$0.00	$50,287.86	$880.04	$3,117.85	$729.17	$1,005.76	$34.45	$10,500.00	$0.00	$0.00	$8,548.94	$75,104.07
Public Works	Truck Driver II	23031031162740	1.0000	Local 701	EH04	7	$0.00	$50,287.86	$880.04	$3,117.85	$729.17	$1,005.76	$34.45	$10,500.00	$0.00	$0.00	$8,548.94	$75,104.07
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	$0.00	$47,865.89	$837.65	$2,967.68	$694.06	$957.32	$34.45	$10,500.00	$0.00	$0.00	$8,137.20	$71,994.25
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	$0.00	$47,865.89	$837.65	$2,967.68	$694.06	$957.32	$34.45	$10,500.00	$0.00	$0.00	$8,137.20	$71,994.25
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	$0.00	$47,865.89	$837.65	$2,967.68	$694.06	$957.32	$34.45	$10,500.00	$0.00	$0.00	$8,137.20	$71,994.25
Public Works	Bridgeman I	23031031162780	1.0000	Local 701	EH03	7	$0.00	$47,865.89	$837.65	$2,967.68	$694.06	$957.32	$34.45	$10,500.00	$0.00	$0.00	$8,137.20	$71,994.25
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	$0.00	$52,794.82	$923.91	$3,273.28	$765.52	$1,055.90	$34.45	$10,500.00	$0.00	$0.00	$8,975.12	$78,323.00
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	$0.00	$53,850.72	$942.39	$3,338.74	$780.84	$1,077.01	$34.45	$10,500.00	$0.00	$0.00	$9,154.62	$79,678.77
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	$0.00	$52,794.82	$923.91	$3,273.28	$765.52	$1,055.90	$34.45	$10,500.00	$0.00	$0.00	$8,975.12	$78,323.00
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	$0.00	$52,794.82	$923.91	$3,273.28	$765.52	$1,055.90	$34.45	$10,500.00	$0.00	$0.00	$8,975.12	$78,323.00
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	$0.00	$52,794.82	$923.91	$3,273.28	$765.52	$1,055.90	$34.45	$10,500.00	$0.00	$0.00	$8,975.12	$78,323.00
Public Works	Lubeman	23031031162840	1.0000	Local 701	EH03	7	$0.00	$47,865.89	$837.65	$2,967.68	$694.06	$957.32	$34.45	$10,500.00	$0.00	$0.00	$8,137.20	$71,994.25
Public Works	Sign Person III	23031031162880	1.0000	Local 701	EH05	7	$0.00	$55,962.51	$979.34	$3,469.68	$811.46	$1,119.25	$34.45	$10,500.00	$0.00	$0.00	$9,513.63	$82,390.31
Public Works	Sign Person II	23031031162885	1.0000	Local 701	EH04	7	$0.00	$50,287.86	$880.04	$3,117.85	$729.17	$1,005.76	$34.45	$10,500.00	$0.00	$0.00	$8,548.94	$75,104.07
Public Works	Engineering Aide II	23031031162940	1.0000	Local 121	LH16	3	$0.00	$37,871.85	$662.76	$2,348.05	$549.14	$757.44	$34.45	$10,500.00	$20.88	$20.40	$6,438.21	$59,203.19
Public Works	Roadside Vegetation Manager	23031031163205	0.5000	Non-Union	UF22	7	$240.00	$26,152.56	$457.67	$1,621.46	$379.21	$523.05	$17.23	$5,250.00	$10.44	$10.20	$4,445.94	$38,867.75
Public Works	Retirement Payout	23031031163895						$125,000.00	$2,187.50	$7,750.00	$1,812.50	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$139,250.00
Public Works	Overtime	23031031163900						$200,000.00	$3,500.00	$12,400.00	$2,900.00	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$222,800.00
Public Works	Exception Pay	23031031163905						$70,000.00	$1,225.00	$4,340.00	$1,015.00	$1,400.00	$0.00	$0.00	$0.00	$0.00	$11,900.00	$89,881.00
Public Works	Temporary Help	23031031163920						$150,000.00	$2,625.00	$9,300.00	$2,175.00	$3,000.00	$120.58	$36,750.00	$73.08	$71.40	$25,500.00	$229,615.06
Public Works	Vehicle Allowance							$682.00	$11.94	$42.28	$9.89	$13.64	$0.00	$0.00	$0.00	$0.00	$0.00	$759.75
			$46.98				**$2,160.00**	**$3,059,404.29**	**$53,539.58**	**$189,683.07**	**$44,361.36**	**$61,188.09**	**$1,739.14**	**$525,000.00**	**$545.40**	**$469.20**	**$457,521.39**	**$4,393,452.51**
Public Works/Weed	Weed Control Supervisor	53059463205	0.5000	Non-Union	UF22	7	$240.00	$26,152.56	$457.67	$1,621.46	$379.21	$523.05	$17.23	$5,250.00	$10.44	$10.20	$4,445.94	$38,867.75
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	7	$0.00	$20,392.87	$356.88	$1,264.36	$295.70	$407.86	$17.23	$5,250.00	$10.44	$10.20	$3,466.79	$31,472.31
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	2	$0.00	$16,548.53	$289.60	$1,026.01	$239.95	$330.97	$17.23	$5,250.00	$10.44	$10.20	$2,813.25	$26,536.17
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	1	$0.00	$15,679.52	$274.39	$972.13	$227.35	$313.59	$17.23	$5,250.00	$10.44	$10.20	$2,665.52	$25,420.37
Public Works/Weed	Overtime	53059463900					$0.00	$6,060.00	$106.05	$375.72	$87.87	$121.20	$0.00	$0.00	$0.00	$0.00	$0.00	$6,750.84
Public Works/Weed	Temporary Help	53059463920	1.5000				$0.00	$36,789.41	$643.81	$2,280.94	$533.45	$735.79	$51.68	$15,750.00	$31.32	$30.60	$6,254.20	$63,101.20
			3.50				**$240.00**	**$121,622.89**	**$2,128.40**	**$7,540.62**	**$1,763.53**	**$2,432.46**	**$120.58**	**$36,750.00**	**$73.08**	**$71.40**	**$19,645.69**	**$192,148.65**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2014-15 Proposed Budget

Account	Description of Item or Project	Amount
	Road Operating Budget	
230-310-311.88000	Vehicles Other - 1/2 Pickup replacing Todd Pfieffer's	$ 25,000.00
230-310-311.88070	Office Equipment - Plotter/Scanner/Printer all in one	$ 30,000.00
230-310-311.88140	Grounds Improvement - TBD	$ 20,000.00
230-310-311.88190	Communications Equipment - TBD	$ 20,000.00
230-310-311.88220	Rights of Way - TBD	$ 100,000.00
230-310-311.88250	Railroad Crossing & Traffic Signal - TBD	$ 20,000.00
230-310-311.88360	Equipment - TBD	$ 15,000.00
230-310-311.88970	Survey Equipment - TBD	$ 10,000.00
	Total	**$ 240,000.00**
	Bike Trails	
230-310-313.88350	Right of Way & Bike Ways Construction - TBD	$ 79,000.00
	Total	**$ 79,000.00**
	Road Reserve	
230-310-315.88890	Bridge Construction - Construction of South Merrill Road Bridge	$ 3,000,000.00
230-310-315.88892	Altamont Project - Construction/Design for Altamont Project	$ 2,000,000.00
230-310-315.88939	RD New Projects - TBD	$ 600,000.00
	Total	**$ 5,600,000.00**
	Equipment Reserve	
230-580.88360	Equipment - Tilt Bed Trailer/Sign Truck/Pneumatic Roller	$ 375,250.00
	Total	**$ 375,250.00**
	Weed Equipment Reserve	
530-580.88000	Vehicles - 1/2 Pickup replacing Todd Pfieffer's	$ 25,000.00
	Total	**$ 25,000.00**
	Total	$ 6,319,250

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Revenues							
IG - Intergovernmental							
33150	Receipts - Federal Forest	5,764,504.66	5,631,223.29	265,000.00	265,000.00	0.00	0%
33155	Funds - Federal STP	0.00	991,652.00	500,000.00	550,000.00	50,000.00	10%
33190	Leases - Mineral	1,427.24	1,639.60	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,116.54	42.45	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,428,996.17	4,464,250.61	4,545,000.00	4,545,000.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$10,196,044.61**	**$11,088,807.95**	**$5,312,000.00**	**$5,362,000.00**	**$50,000.00**	**1%**
CS - Charges for Service							
33121	Reimb - Title III Administrative	7,258.97	2,578.98	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	20,648.03	20,828.90	12,000.00	12,000.00	0.00	0%
36140	Receipts - Bond	6,797.01	200.00	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	209,638.84	330,421.39	125,000.00	125,000.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$249,342.85**	**$359,029.27**	**$146,000.00**	**$146,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	204,665.21	284,296.74	616,000.00	616,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$204,665.21**	**$284,296.74**	**$616,000.00**	**$616,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	1,344.49	4,707.62	1,000.00	1,000.00	0.00	0%
	Account Classification Total: MI - Miscellaneous	**$1,344.49**	**$4,707.62**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
39010	Trans - Fund Closures	0.00	205,359.90	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	1,124,632.08	0.00	0.00	0.00	N/A
39037	Trans - Road Reserve	65,882,357.17	0.00	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	400,000.00	400,000.00	400,000.00	0.00	0%
	Account Classification Total: TI - Interfund Transfers	**$65,884,357.17**	**$1,731,991.98**	**$402,000.00**	**$402,000.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	167,173.72	259,231.60	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		**$167,173.72**	**$259,231.60**	**$10,000.00**	**$10,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	37,569,331.87	104,742,447.07	96,582,309.00	89,670,375.00	(6,911,934.00)	-7%
Account Classification Total: FB - Fund Balances		**$37,569,331.87**	**$104,742,447.07**	**$96,582,309.00**	**$89,670,375.00**	**($6,911,934.00)**	**-7%**
Revenues Total		**$114,272,259.92**	**$118,470,512.23**	**$103,069,309.00**	**$96,207,375.00**	**($6,861,934.00)**	**-7%**
Expenditures							
PS - Personnel Services							
61381	Road Construction Inspector I	61,930.32	62,471.20	62,379.00	63,003.00	624.00	1%
61382	Road Construction Inspector II	0.00	0.00	45,832.00	46,290.00	458.00	1%
61383	Address/Permit Coordinator	46,750.32	46,571.21	46,750.00	47,218.00	468.00	1%
61385	Public Works Manager	60,818.34	59,989.19	63,376.00	66,187.00	2,811.00	4%
61410	County Engineer	0.00	0.00	58,234.00	58,818.00	584.00	1%
61495	Office Technician	32,820.62	35,402.71	32,820.00	26,421.00	(6,399.00)	-19%
61555	Accounting Specialist	32,371.38	33,541.12	35,018.00	36,795.00	1,777.00	5%
61675	Office Specialist	0.00	0.00	29,295.00	28,301.00	(994.00)	-3%
62160	Utility Worker II	307,681.29	264,358.26	223,820.00	218,212.00	(5,608.00)	-3%
62600	Public Works Director	89,354.00	93,005.25	94,596.00	95,542.00	946.00	1%
62605	Environmental Resource Spec	65,532.00	65,532.00	65,532.00	66,187.00	655.00	1%
62610	Asst Public Works Director	99,204.14	38,681.48	42,000.00	42,420.00	420.00	1%
62620	Road Superintendent	72,936.48	102,009.09	72,937.00	69,496.00	(3,441.00)	-5%
62625	Asst Road Superintendent	59,120.00	61,772.00	64,558.00	66,187.00	1,629.00	3%
62630	Chief of Party	55,204.07	54,992.59	55,203.00	55,755.00	552.00	1%
62660	Foremen	181,044.22	171,708.84	191,061.00	180,758.00	(10,303.00)	-5%
62695	Equipment Procurement Spec	54,056.25	51,859.08	0.00	0.00	0.00	N/A
62700	Engineer I	59,903.68	59,446.40	59,675.00	60,272.00	597.00	1%
62710	Engineer II	76,890.57	76,595.98	76,889.00	77,658.00	769.00	1%
62720	Heavy Equipment Operator	370,731.25	361,712.75	324,777.00	330,496.00	5,719.00	2%
62730	Light Equipment Operator	100,942.02	99,833.10	98,834.00	100,576.00	1,742.00	2%
62740	Truckdriver II	149,116.83	142,349.96	151,215.00	100,576.00	(50,639.00)	-33%
62750	Truckdriver I	140,579.91	134,740.60	141,112.00	143,598.00	2,486.00	2%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
62780	Bridgeman I	50,319.53	50,604.13	47,037.00	47,866.00	829.00	2%
62830	Mechanic	252,347.47	254,134.00	259,919.00	265,030.00	5,111.00	2%
62840	Lubeman	46,950.30	47,256.44	47,037.00	47,866.00	829.00	2%
62880	Sign Person III	53,349.37	53,840.82	54,994.00	55,963.00	969.00	2%
62885	Sign Person II	50,836.79	51,105.88	49,417.00	50,288.00	871.00	2%
62940	Engineering Aide II	15,453.73	34,533.20	36,049.00	37,872.00	1,823.00	5%
63205	Weed Control Supervisor	25,656.00	27,395.40	25,656.00	25,913.00	257.00	1%
63895	Retirement Payout	0.00	0.00	125,000.00	125,000.00	0.00	0%
63900	Overtime	101,879.29	94,555.11	200,000.00	200,000.00	0.00	0%
63905	Exception Pay	0.00	0.00	70,000.00	70,000.00	0.00	0%
63920	Temporary Help	54,400.90	57,940.45	150,000.00	150,000.00	0.00	0%
63930	FICA	217,085.01	190,728.95	237,446.00	234,044.00	(3,402.00)	-1%
63940	Workmans Compensation Tax	1,323.02	1,316.54	1,653.00	1,739.00	86.00	5%
63941	Workmans Compensation	53,778.87	88,971.08	71,389.00	61,188.00	(10,201.00)	-14%
63950	Medical Insurance	381,597.86	407,794.55	450,150.00	525,000.00	74,850.00	17%
63951	Life Insurance	472.04	408.71	575.00	545.00	(30.00)	-5%
63952	Short Term Disability	337.87	334.90	380.00	469.00	89.00	23%
63960	Retirement - General	255,771.07	264,998.71	413,789.00	457,521.00	43,732.00	11%
63980	Unemployment Compensation	65,301.73	61,889.64	71,389.00	53,540.00	(17,849.00)	-25%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,160.00	2,160.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$3,746,008.54**	**$3,706,541.32**	**$4,349,953.00**	**$4,392,770.00**	**$42,817.00**	**1%**
MS - Material and Services							
44010	Mgmt Travel & Training	2,071.61	843.38	3,000.00	2,000.00	(1,000.00)	-33%
44030	Supv Travel & Training	2,938.68	436.40	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	3,380.73	5,220.05	5,000.00	5,000.00	0.00	0%
44080	Office Machine Repairs	3,433.00	882.92	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	10,726.22	7,405.86	12,000.00	10,000.00	(2,000.00)	-17%
44110	Supplies - Other	42,378.16	51,044.13	45,000.00	47,000.00	2,000.00	4%
44113	Office Equipment	0.00	11,552.29	0.00	1,000.00	1,000.00	N/A
44126	Maintenance Materials	275.00	0.00	70,000.00	10,000.00	(60,000.00)	-86%
44135	Tools	11,889.10	14,861.92	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	28,069.93	26,541.31	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	76,075.96	72,071.25	200,000.00	150,000.00	(50,000.00)	-25%
44251	Vehicle Fuel - Diesel	297,773.95	339,949.18	500,000.00	400,000.00	(100,000.00)	-20%
44260	Vehicle Maintenance & Repair	6,056.79	17,052.53	20,000.00	20,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44264	Security/Alarms	900.00	1,200.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	15,289.97	15,454.98	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	16,413.96	75,390.44	35,000.00	25,000.00	(10,000.00)	-29%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44290	Uniform Maintenance & Repair	4,314.57	4,366.46	6,000.00	5,000.00	(1,000.00)	-17%
44300	Equip Maintenance & Repair	45,377.82	55,482.07	40,000.00	40,000.00	0.00	0%
44320	Grounds Maintenance & Repair	550.00	3,652.86	12,000.00	11,000.00	(1,000.00)	-8%
44340	Contract Maintenance	2,957.67	2,618.68	7,000.00	6,000.00	(1,000.00)	-14%
44530	Janitorial Services	10,376.30	10,200.00	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	864.00	774.00	2,000.00	1,000.00	(1,000.00)	-50%
44600	Utilities - Gas	22,306.35	25,863.16	20,000.00	25,000.00	5,000.00	25%
44610	Utilities - Water / Sewer	19,540.07	12,350.64	25,000.00	20,000.00	(5,000.00)	-20%
44620	Utilities - Electricity	78,170.80	72,725.32	82,000.00	80,000.00	(2,000.00)	-2%
44621	Utilites - Traffic Signals	9,989.53	9,151.11	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	18,544.24	12,925.64	20,000.00	15,000.00	(5,000.00)	-25%
44640	Telephone	13,679.14	15,959.99	17,000.00	17,000.00	0.00	0%
44670	Equipment	8,926.88	8,989.25	10,000.00	5,000.00	(5,000.00)	-50%
44700	Postage	1,635.20	1,395.70	2,000.00	2,000.00	0.00	0%
44720	Legal Notice Publish	1,791.87	2,484.45	2,500.00	2,500.00	0.00	0%
44850	Weed Control Chemicals	42,095.12	35,274.60	50,000.00	45,000.00	(5,000.00)	-10%
44910	Forest Patrol Assessment	0.00	261.48	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	11,210.00	26,797.83	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	2,500.00	5,000.00	250.00	(4,750.00)	-95%
45020	Contract Services	237,977.30	193,491.06	620,000.00	555,000.00	(65,000.00)	-10%
45560	Weed Control Services	78,721.28	75,517.26	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	139,949.68	133,036.09	200,000.00	160,000.00	(40,000.00)	-20%
45880	Computer Software	4,372.94	11,890.38	9,000.00	7,000.00	(2,000.00)	-22%
46000	Tires	64,825.40	43,208.64	100,000.00	75,000.00	(25,000.00)	-25%
46030	Asphalt	264,683.16	122,544.79	300,000.00	175,000.00	(125,000.00)	-42%
46031	Chip Oil	1,546,323.88	1,390,651.47	2,000,000.00	2,000,000.00	0.00	0%
46040	Bridge Materials	7,981.35	591.78	10,000.00	12,000.00	2,000.00	20%
46050	Signs	39,530.04	37,907.61	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	1,589.13	2,079.65	5,000.00	4,000.00	(1,000.00)	-20%
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
46080	Rock Purchase	400,827.98	175,162.90	500,000.00	1,000,000.00	500,000.00	100%
46090	Striping Paint	313,175.62	274,516.67	350,000.00	350,000.00	0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
46100	Culvert	21,897.62	301.81	40,000.00	40,000.00	0.00	0%
46110	Guardrails	0.00	2,292.90	5,000.00	3,000.00	(2,000.00)	-40%
46701	Insurance - Pollution Liabilty	0.00	65,630.48	55,000.00	75,000.00	20,000.00	36%
47010	Special Projects	0.00	3,700,000.00	450,000.00	0.00	(450,000.00)	-100%
99400	To Malin	25,232.00	18,206.47	0.00	0.00	0.00	N/A
99410	To Merrill	29,008.00	20,931.45	0.00	0.00	0.00	N/A
99420	To Bonanza	25,149.00	18,146.58	0.00	0.00	0.00	N/A
99430	To Chiloquin	36,727.00	26,501.20	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	85,645.00	84,109.00	84,254.00	145.00	0%
99760	Insurance/Liability	130,932.00	139,507.00	157,496.00	157,767.00	271.00	0%
99765	Insurance/Workmans Compensation	143,524.13	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	375,430.00	288,824.00	(86,606.00)	-23%
99780	Facility Services	52,889.00	53,680.00	54,108.00	58,337.00	4,229.00	8%
99781	Steering Committee Hardware Charge	9,900.00	11,250.00	10,500.00	10,846.00	346.00	3%
99782	Steering Committee User Charge	4,725.00	4,725.00	7,520.00	9,513.00	1,993.00	27%
Account Classification Total: MS - Material and Services		**$4,655,050.13**	**$7,811,202.07**	**$6,805,163.00**	**$6,290,291.00**	**($514,872.00)**	**-8%**
CO - Capital Outlay							
88000	Vehicles Other	60,279.00	48,022.00	0.00	25,000.00	25,000.00	N/A
88070	Office Equipment	0.00	0.00	5,000.00	30,000.00	25,000.00	500%
88140	Grounds Improvement	0.00	0.00	20,000.00	20,000.00	0.00	0%
88170	Facilities Improvement	11,390.00	0.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	41,465.00	0.00	100,000.00	100,000.00	0.00	0%
88250	Railroad Crossing&Traffic Signal	22,038.46	8,243.75	20,000.00	20,000.00	0.00	0%
88350	Right of Way & Bike Ways Const	0.00	203,922.45	239,000.00	79,000.00	(160,000.00)	-67%
88360	Equipment	0.00	0.00	605,000.00	390,250.00	(214,750.00)	-35%
88890	Bridge Construction	0.00	1,417,757.65	3,000,000.00	3,000,000.00	0.00	0%
88891	Road Dept Building	0.00	157,459.98	0.00	0.00	0.00	N/A
88892	Altamont Project	0.00	1,134,668.33	1,500,000.00	2,000,000.00	500,000.00	33%
88900	Heavy Equipment	500.00	1,053,112.58	0.00	0.00	0.00	N/A
88939	RD - New Projects	0.00	0.00	600,000.00	600,000.00	0.00	0%
88970	Survey Equipment	6,439.72	0.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: CO - Capital Outlay		**$142,112.18**	**$4,023,186.74**	**$6,119,000.00**	**$6,294,250.00**	**$175,250.00**	**3%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
99390	Trans - K-Falls Streets	585,564.00	437,284.74	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	1,078.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$986,642.00**	**$2,837,284.74**	**$2,100,000.00**	**$900,000.00**	**($1,200,000.00)**	**-57%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	22,447,884.00	12,469,939.00	(9,977,945.00)	-44%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$22,447,884.00**	**$12,469,939.00**	**($9,977,945.00)**	**-44%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	5,207,309.00	2,000,000.00	(3,207,309.00)	-62%
99980	Reserve Future Expenditures	0.00	0.00	46,040,000.00	53,860,125.00	7,820,125.00	17%
99981	Unappropriated Fund Balance	82,087,819.82	71,806,446.82	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	22,654,627.25	28,285,850.54	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$104,742,447.07**	**$100,092,297.36**	**$61,247,309.00**	**$65,860,125.00**	**$4,612,816.00**	**8%**
	Expenditures Total	**$114,272,259.92**	**$118,470,512.23**	**$103,069,309.00**	**$96,207,375.00**	**($6,861,934.00)**	**-7%**
Fund Revenue	**Total: 230 - Road Department**	**$114,272,259.92**	**$118,470,512.23**	**$103,069,309.00**	**$96,207,375.00**	**($6,861,934.00)**	**-7%**
Fund Expenditure	**Total: 230 - Road Department**	**$114,272,259.92**	**$118,470,512.23**	**$103,069,309.00**	**$96,207,375.00**	**($6,861,934.00)**	**-7%**
Fund Net	**Total: 230 - Road Department**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-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
Fund: 230 - Road Department							
Revenues							
Department: 310 - Road							
Sub Department: 311 - Road Operating							
IG - Intergovernmental							
33150	Receipts - Federal Forest	5,764,504.66	5,631,223.29	265,000.00	265,000.00	0.00	0%
33155	Funds - Federal STP	0.00	991,652.00	500,000.00	550,000.00	50,000.00	10%
33190	Leases - Mineral	1,427.24	1,639.60	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,116.54	42.45	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,428,996.17	4,419,608.10	4,500,000.00	4,500,000.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$10,196,044.61**	**$11,044,165.44**	**$5,267,000.00**	**$5,317,000.00**	**$50,000.00**	**1%**
CS - Charges for Service							
33121	Reimb - Title III Administrative	7,258.97	2,578.98	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	20,648.03	20,828.90	12,000.00	12,000.00	0.00	0%
36140	Receipts - Bond	6,797.01	200.00	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	209,638.84	330,421.39	125,000.00	125,000.00	0.00	0%
	Account Classification Total: CS - Charges for Service	**$249,342.85**	**$359,029.27**	**$146,000.00**	**$146,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	204,665.21	103,186.28	300,000.00	300,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$204,665.21**	**$103,186.28**	**$300,000.00**	**$300,000.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	1,344.49	4,707.62	1,000.00	1,000.00	0.00	0%
	Account Classification Total: MI - Miscellaneous	**$1,344.49**	**$4,707.62**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
	Account Classification Total: TI - Interfund Transfers	**$2,000.00**	**$2,000.00**	**$2,000.00**	**$2,000.00**	**$0.00**	**0%**
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	167,173.72	259,231.60	10,000.00	10,000.00	0.00	0%
	Account Classification Total: CA - Sale of Capital Assets	**$167,173.72**	**$259,231.60**	**$10,000.00**	**$10,000.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	37,569,331.87	38,860,089.90	38,000,000.00	38,000,000.00	0.00	0%
	Account Classification Total: FB - Fund Balances	**$37,569,331.87**	**$38,860,089.90**	**$38,000,000.00**	**$38,000,000.00**	**$0.00**	**0%**
	Sub Department Total: 311 - Road Operating	**$48,389,902.75**	**$50,632,410.11**	**$43,726,000.00**	**$43,776,000.00**	**$50,000.00**	**0%**
Expenditures							
Department: 310 - Road							
Sub Department: 311 - Road Operating							
PS - Personnel Services							
61381	Road Construction Inspector I	61,930.32	62,471.20	62,379.00	63,003.00	624.00	1%
61382	Road Construction Inspector II	0.00	0.00	45,832.00	46,290.00	458.00	1%
61383	Address/Permit Coordinator	46,750.32	46,571.21	46,750.00	47,218.00	468.00	1%
61385	Public Works Manager	60,818.34	59,989.19	63,376.00	66,187.00	2,811.00	4%
61410	County Engineer	0.00	0.00	58,234.00	58,818.00	584.00	1%
61495	Office Technician	32,820.62	35,402.71	32,820.00	26,421.00	(6,399.00)	-19%
61555	Accounting Specialist	32,371.38	33,541.12	35,018.00	36,795.00	1,777.00	5%
61675	Office Specialist	0.00	0.00	29,295.00	28,301.00	(994.00)	-3%
62160	Utility Worker II	307,681.29	264,358.26	223,820.00	218,212.00	(5,608.00)	-3%
62600	Public Works Director	89,354.00	93,005.25	94,596.00	95,542.00	946.00	1%
62605	Environmental Resource Spec	65,532.00	65,532.00	65,532.00	66,187.00	655.00	1%
62610	Asst Public Works Director	99,204.14	38,681.48	42,000.00	42,420.00	420.00	1%
62620	Road Superintendent	72,936.48	102,009.09	72,937.00	69,496.00	(3,441.00)	-5%
62625	Asst Road Superintendent	59,120.00	61,772.00	64,558.00	66,187.00	1,629.00	3%
62630	Chief of Party	55,204.07	54,992.59	55,203.00	55,755.00	552.00	1%
62660	Foremen	181,044.22	171,708.84	191,061.00	180,758.00	(10,303.00)	-5%
62695	Equipment Procurement Spec	54,056.25	51,859.08	0.00	0.00	0.00	N/A
62700	Engineer I	59,903.68	59,446.40	59,675.00	60,272.00	597.00	1%
62710	Engineer II	76,890.57	76,595.98	76,889.00	77,658.00	769.00	1%
62720	Heavy Equipment Operator	370,731.25	361,712.75	324,777.00	330,496.00	5,719.00	2%
62730	Light Equipment Operator	100,942.02	99,833.10	98,834.00	100,576.00	1,742.00	2%
62740	Truckdriver II	149,116.83	142,349.96	151,215.00	100,576.00	(50,639.00)	-33%
62750	Truckdriver I	140,579.91	134,740.60	141,112.00	143,598.00	2,486.00	2%
62780	Bridgeman I	50,319.53	50,604.13	47,037.00	47,866.00	829.00	2%
62830	Mechanic	252,347.47	254,134.00	259,919.00	265,030.00	5,111.00	2%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
62840	Lubeman	46,950.30	47,256.44	47,037.00	47,866.00	829.00	2%
62880	Sign Person III	53,349.37	53,840.82	54,994.00	55,963.00	969.00	2%
62885	Sign Person II	50,836.79	51,105.88	49,417.00	50,288.00	871.00	2%
62940	Engineering Aide II	15,453.73	34,533.20	36,049.00	37,872.00	1,823.00	5%
63205	Weed Control Supervisor	25,656.00	27,395.40	25,656.00	25,913.00	257.00	1%
63895	Retirement Payout	0.00	0.00	125,000.00	125,000.00	0.00	0%
63900	Overtime	101,879.29	94,555.11	200,000.00	200,000.00	0.00	0%
63905	Exception Pay	0.00	0.00	70,000.00	70,000.00	0.00	0%
63920	Temporary Help	54,400.90	57,940.45	150,000.00	150,000.00	0.00	0%
63930	FICA	217,085.01	190,728.95	237,446.00	234,044.00	(3,402.00)	-1%
63940	Workmans Compensation Tax	1,323.02	1,316.54	1,653.00	1,739.00	86.00	5%
63941	Workmans Compensation	53,778.87	88,971.08	71,389.00	61,188.00	(10,201.00)	-14%
63950	Medical Insurance	381,597.86	407,794.55	450,150.00	525,000.00	74,850.00	17%
63951	Life Insurance	472.04	408.71	575.00	545.00	(30.00)	-5%
63952	Short Term Disability	337.87	334.90	380.00	469.00	89.00	23%
63960	Retirement - General	255,771.07	264,998.71	413,789.00	457,521.00	43,732.00	11%
63980	Unemployment Compensation	65,301.73	61,889.64	71,389.00	53,540.00	(17,849.00)	-25%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,160.00	2,160.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$3,746,008.54**	**$3,706,541.32**	**$4,349,953.00**	**$4,392,770.00**	**$42,817.00**	**1%**
MS - Material and Services							
44010	Mgmt Travel & Training	2,071.61	843.38	3,000.00	2,000.00	(1,000.00)	-33%
44030	Supv Travel & Training	2,938.68	436.40	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	3,380.73	5,220.05	5,000.00	5,000.00	0.00	0%
44080	Office Machine Repairs	3,433.00	882.92	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	10,726.22	7,405.86	12,000.00	10,000.00	(2,000.00)	-17%
44110	Supplies - Other	42,378.16	51,044.13	45,000.00	47,000.00	2,000.00	4%
44113	Office Equipment	0.00	11,552.29	0.00	1,000.00	1,000.00	N/A
44126	Maintenance Materials	275.00	0.00	70,000.00	10,000.00	(60,000.00)	-86%
44135	Tools	11,889.10	14,861.92	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	28,069.93	26,421.31	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	76,075.96	72,071.25	200,000.00	150,000.00	(50,000.00)	-25%
44251	Vehicle Fuel - Diesel	297,773.95	339,949.18	500,000.00	400,000.00	(100,000.00)	-20%
44260	Vehicle Maintenance & Repair	6,056.79	17,052.53	20,000.00	20,000.00	0.00	0%
44264	Security/Alarms	900.00	1,200.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	15,289.97	15,454.98	25,000.00	25,000.00	0.00	0%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44280	Radio / TV Maint / Repair	16,413.96	75,390.44	35,000.00	25,000.00	(10,000.00)	-29%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44290	Uniform Maintenance & Repair	4,314.57	4,366.46	6,000.00	5,000.00	(1,000.00)	-17%
44300	Equip Maintenance & Repair	45,377.82	55,482.07	40,000.00	40,000.00	0.00	0%
44320	Grounds Maintenance & Repair	550.00	0.00	5,000.00	4,000.00	(1,000.00)	-20%
44340	Contract Maintenance	2,957.67	2,618.68	7,000.00	6,000.00	(1,000.00)	-14%
44530	Janitorial Services	10,376.30	10,200.00	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	864.00	774.00	2,000.00	1,000.00	(1,000.00)	-50%
44600	Utilities - Gas	22,306.35	25,863.16	20,000.00	25,000.00	5,000.00	25%
44610	Utilities - Water / Sewer	19,540.07	12,350.64	25,000.00	20,000.00	(5,000.00)	-20%
44620	Utilities - Electricity	78,170.80	72,725.32	82,000.00	80,000.00	(2,000.00)	-2%
44621	Utilites - Traffic Signals	9,989.53	9,151.11	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	18,544.24	12,925.64	20,000.00	15,000.00	(5,000.00)	-25%
44640	Telephone	13,679.14	15,959.99	17,000.00	17,000.00	0.00	0%
44670	Equipment	8,926.88	0.00	10,000.00	5,000.00	(5,000.00)	-50%
44700	Postage	1,635.20	1,395.70	2,000.00	2,000.00	0.00	0%
44720	Legal Notice Publish	1,791.87	2,484.45	2,500.00	2,500.00	0.00	0%
44850	Weed Control Chemicals	42,095.12	35,274.60	50,000.00	45,000.00	(5,000.00)	-10%
44910	Forest Patrol Assessment	0.00	261.48	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	11,210.00	26,797.83	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	2,500.00	5,000.00	250.00	(4,750.00)	-95%
45020	Contract Services	237,977.30	193,491.06	620,000.00	555,000.00	(65,000.00)	-10%
45560	Weed Control Services	78,721.28	75,517.26	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	139,949.68	133,036.09	200,000.00	160,000.00	(40,000.00)	-20%
45880	Computer Software	4,372.94	11,890.38	9,000.00	7,000.00	(2,000.00)	-22%
46000	Tires	64,825.40	43,208.64	100,000.00	75,000.00	(25,000.00)	-25%
46030	Asphalt	264,683.16	122,544.79	300,000.00	175,000.00	(125,000.00)	-42%
46031	Chip Oil	1,546,323.88	1,390,651.47	2,000,000.00	2,000,000.00	0.00	0%
46040	Bridge Materials	7,981.35	591.78	10,000.00	12,000.00	2,000.00	20%
46050	Signs	39,530.04	37,907.61	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	1,589.13	2,079.65	5,000.00	4,000.00	(1,000.00)	-20%
46080	Rock Purchase	400,827.98	175,162.90	500,000.00	1,000,000.00	500,000.00	100%
46090	Striping Paint	313,175.62	274,516.67	350,000.00	350,000.00	0.00	0%
46100	Culvert	21,897.62	301.81	40,000.00	40,000.00	0.00	0%
46110	Guardrails	0.00	2,292.90	5,000.00	3,000.00	(2,000.00)	-40%
46701	Insurance - Pollution Liabilty	0.00	65,630.48	55,000.00	75,000.00	20,000.00	36%

LIVE Klamath County LIVE

Budget Worksheet Report

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

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	20,000,000.00	20,000,000.00	0.00	0%
99981	Unappropriated Fund Balance	16,205,462.65	12,594,915.22	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	22,654,627.25	28,285,850.54	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$38,860,089.90**	**$40,880,765.76**	**$30,000,000.00**	**$30,000,000.00**	**$0.00**	**0%**
Sub Department Total: 311 - Road Operating		**$48,389,902.75**	**$50,632,410.11**	**$43,726,000.00**	**$43,776,000.00**	**$50,000.00**	**0%**
Fund Revenue	**Total: 230 - Road Department**	**$48,389,902.75**	**$50,632,410.11**	**$43,726,000.00**	**$43,776,000.00**	**$50,000.00**	**0%**
Fund Expenditure	**Total: 230 - Road Department**	**$48,389,902.75**	**$50,632,410.11**	**$43,726,000.00**	**$43,776,000.00**	**$50,000.00**	**0%**
Fund Net	**Total: 230 - Road Department**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Revenues							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	0.00	44,642.51	45,000.00	45,000.00	0.00	0%
	Account Classification Total: IG - Intergovernmental	**$0.00**	**$44,642.51**	**$45,000.00**	**$45,000.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	0.00	354.86	1,000.00	1,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$0.00**	**$354.86**	**$1,000.00**	**$1,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	205,359.90	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	200,000.00	40,000.00	(160,000.00)	-80%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$200,000.00**	**$40,000.00**	**($160,000.00)**	**-80%**
	Sub Department Total: 313 - Bicycle Trails	**$0.00**	**$250,357.27**	**$246,000.00**	**$86,000.00**	**($160,000.00)**	**-65%**
Expenditures							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
MS - Material and Services							
44320	Grounds Maintenance & Repair	0.00	3,652.86	7,000.00	7,000.00	0.00	0%
	Account Classification Total: MS - Material and Services	**$0.00**	**$3,652.86**	**$7,000.00**	**$7,000.00**	**$0.00**	**0%**
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	203,922.45	239,000.00	79,000.00	(160,000.00)	-67%
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$203,922.45**	**$239,000.00**	**$79,000.00**	**($160,000.00)**	**-67%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	0.00	42,781.96	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$0.00**	**$42,781.96**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
	Sub Department Total: 313 - Bicycle Trails	$0.00	$250,357.27	$246,000.00	$86,000.00	($160,000.00)	-65%
Fund Revenue	Total: 230 - Road Department	$0.00	$250,357.27	$246,000.00	$86,000.00	($160,000.00)	-65%
Fund Expenditure	Total: 230 - Road Department	$0.00	$250,357.27	$246,000.00	$86,000.00	($160,000.00)	-65%
Fund Net	Total: 230 - Road Department	$0.00	$0.00	$0.00	$0.00	$0.00	-65%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 240 - Bicycle Trail							
Revenues							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	44,737.33	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IG - Intergovernmental	**$44,737.33**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,118.46	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$1,118.46**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	189,482.29	205,359.90	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$189,482.29**	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 313 - Bicycle Trails	**$235,338.08**	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	29,978.18	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$29,978.18**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99170	Trans - Road Fund	0.00	205,359.90	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$0.00**	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	205,359.90	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 313 - Bicycle Trails	**$235,338.08**	**$205,359.90**	**$0.00**	**$0.00**	**$0.00**	**0%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 240 - Bicycle Trail	$235,338.08	$205,359.90	$0.00	$0.00	$0.00	0%
Fund Expenditure	Total: 240 - Bicycle Trail	$235,338.08	$205,359.90	$0.00	$0.00	$0.00	0%
Fund Net	Total: 240 - Bicycle Trail	$0.00	$0.00	$0.00	$0.00	$0.00	0%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Revenues							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
IN - Interest							
39150	Investments - Interest On	0.00	180,755.60	300,000.00	300,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$0.00**	**$180,755.60**	**$300,000.00**	**$300,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39037	Trans - Road Reserve	65,882,357.17	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$65,882,357.17**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	65,882,357.17	57,000,000.00	50,000,000.00	(7,000,000.00)	-12%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$65,882,357.17**	**$57,000,000.00**	**$50,000,000.00**	**($7,000,000.00)**	**-12%**
	Sub Department Total: 315 - Road Reserves	**$65,882,357.17**	**$66,063,112.77**	**$57,300,000.00**	**$50,300,000.00**	**($7,000,000.00)**	**-12%**
Expenditures							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
MS - Material and Services							
44200	Dues / Fees	0.00	120.00	0.00	0.00	0.00	N/A
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
47010	Special Projects	0.00	3,700,000.00	450,000.00	0.00	(450,000.00)	-100%
	Account Classification Total: MS - Material and Services	**$0.00**	**$3,700,120.00**	**$460,000.00**	**$10,000.00**	**($450,000.00)**	**-98%**
CO - Capital Outlay							
88890	Bridge Construction	0.00	1,417,757.65	3,000,000.00	3,000,000.00	0.00	0%
88891	Road Dept Building	0.00	157,459.98	0.00	0.00	0.00	N/A
88892	Altamont Project	0.00	1,134,668.33	1,500,000.00	2,000,000.00	500,000.00	33%
88939	RD - New Projects	0.00	0.00	600,000.00	600,000.00	0.00	0%
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$2,709,885.96**	**$5,100,000.00**	**$5,600,000.00**	**$500,000.00**	**10%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
Account Classification Total: IF - Interfund Transfers		**$0.00**	**$2,000,000.00**	**$1,700,000.00**	**$500,000.00**	**($1,200,000.00)**	**-71%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	20,000,000.00	10,000,000.00	(10,000,000.00)	-50%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$20,000,000.00**	**$10,000,000.00**	**($10,000,000.00)**	**-50%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	4,000,000.00	2,000,000.00	(2,000,000.00)	-50%
99980	Reserve Future Expenditures	0.00	0.00	26,040,000.00	32,190,000.00	6,150,000.00	24%
99981	Unappropriated Fund Balance	65,882,357.17	57,653,106.81	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$65,882,357.17**	**$57,653,106.81**	**$30,040,000.00**	**$34,190,000.00**	**$4,150,000.00**	**14%**
Sub Department Total: 315 - Road Reserves		**$65,882,357.17**	**$66,063,112.77**	**$57,300,000.00**	**$50,300,000.00**	**($7,000,000.00)**	**-12%**
Fund Revenue	**Total: 230 - Road Department**	**$65,882,357.17**	**$66,063,112.77**	**$57,300,000.00**	**$50,300,000.00**	**($7,000,000.00)**	**-12%**
Fund Expenditure	**Total: 230 - Road Department**	**$65,882,357.17**	**$66,063,112.77**	**$57,300,000.00**	**$50,300,000.00**	**($7,000,000.00)**	**-12%**
Fund Net	**Total: 230 - Road Department**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-12%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 421 - Road Reserves							
Revenues							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
IN - Interest							
39150	Investments - Interest On	348,543.31	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$348,543.31**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
MI - Miscellaneous							
36100	Miscellaneous	263,500.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$263,500.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	64,743,360.16	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$64,743,360.16**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 315 - Road Reserves	**$65,355,403.47**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
MS - Material and Services							
46070	Public Road Repair and Maintenance	3,716.12	0.00	0.00	0.00	0.00	N/A
47010	Special Projects	633,000.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MS - Material and Services	**$636,716.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88890	Bridge Construction	601,270.80	0.00	0.00	0.00	0.00	N/A
88891	Road Dept Building	368,210.72	0.00	0.00	0.00	0.00	N/A
88892	Altamont Project	1,088,146.30	0.00	0.00	0.00	0.00	N/A
88939	RD - New Projects	13,918.97	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: CO - Capital Outlay	**$2,071,546.79**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99169	Trans - Road Reserve	62,647,140.56	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$62,647,140.56**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Sub Department Total: 315 - Road Reserves		$65,355,403.47	$0.00	$0.00	$0.00	$0.00	0%
Fund Revenue	Total: 421 - Road Reserves	$65,355,403.47	$0.00	$0.00	$0.00	$0.00	0%
Fund Expenditure	Total: 421 - Road Reserves	$65,355,403.47	$0.00	$0.00	$0.00	$0.00	0%
Fund Net	Total: 421 - Road Reserves	$0.00	$0.00	$0.00	$0.00	$0.00	0%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Revenues							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	15,000.00	15,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$0.00**	**$0.00**	**$15,000.00**	**$15,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
39033	Trans - Equipment Reserve	0.00	1,124,632.08	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	400,000.00	400,000.00	400,000.00	0.00	0%
	Account Classification Total: TI - Interfund Transfers	**$0.00**	**$1,524,632.08**	**$400,000.00**	**$400,000.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	1,382,309.00	1,630,375.00	248,066.00	18%
	Account Classification Total: FB - Fund Balances	**$0.00**	**$0.00**	**$1,382,309.00**	**$1,630,375.00**	**$248,066.00**	**18%**
	Department Total: 580 - Equipment	**$0.00**	**$1,524,632.08**	**$1,797,309.00**	**$2,045,375.00**	**$248,066.00**	**14%**
Expenditures							
Department: 580 - Equipment							
MS - Material and Services							
44670	Equipment	0.00	8,989.25	0.00	0.00	0.00	N/A
	Account Classification Total: MS - Material and Services	**$0.00**	**$8,989.25**	**$0.00**	**$0.00**	**$0.00**	**0%**
CO - Capital Outlay							
88360	Equipment	0.00	0.00	590,000.00	375,250.00	(214,750.00)	-36%
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$0.00**	**$590,000.00**	**$375,250.00**	**($214,750.00)**	**-36%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,207,309.00	0.00	(1,207,309.00)	-100%
99980	Reserve Future Expenditures	0.00	0.00	0.00	1,670,125.00	1,670,125.00	N/A
99981	Unappropriated Fund Balance	0.00	1,515,642.83	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$0.00**	**$1,515,642.83**	**$1,207,309.00**	**$1,670,125.00**	**$462,816.00**	**38%**
	Department Total: 580 - Equipment	**$0.00**	**$1,524,632.08**	**$1,797,309.00**	**$2,045,375.00**	**$248,066.00**	**14%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 230 - Road Department	$0.00	$1,524,632.08	$1,797,309.00	$2,045,375.00	$248,066.00	14%
Fund Expenditure	Total: 230 - Road Department	$0.00	$1,524,632.08	$1,797,309.00	$2,045,375.00	$248,066.00	14%
Fund Net	Total: 230 - Road Department	$0.00	$0.00	$0.00	$0.00	$0.00	14%

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: 315 - Klamath Falls Streets							
Revenues							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
IN - Interest							
39150	Investments - Interest On	13,464.35	7,302.76	13,000.00	13,000.00	0.00	0%
	Account Classification Total: IN - Interest	**$13,464.35**	**$7,302.76**	**$13,000.00**	**$13,000.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36450	Trans - Road Department	585,564.00	437,284.74	0.00	0.00	0.00	N/A
	Account Classification Total: TI - Interfund Transfers	**$585,564.00**	**$437,284.74**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	2,438,498.91	2,622,659.87	2,600,000.00	2,500,000.00	(100,000.00)	-4%
	Account Classification Total: FB - Fund Balances	**$2,438,498.91**	**$2,622,659.87**	**$2,600,000.00**	**$2,500,000.00**	**($100,000.00)**	**-4%**
	Sub Department Total: 314 - Klamath Falls Streets	**$3,037,527.26**	**$3,067,247.37**	**$2,613,000.00**	**$2,513,000.00**	**($100,000.00)**	**-4%**
Expenditures							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
MS - Material and Services							
47010	Special Projects	414,867.39	252,730.00	2,613,000.00	2,513,000.00	(100,000.00)	-4%
	Account Classification Total: MS - Material and Services	**$414,867.39**	**$252,730.00**	**$2,613,000.00**	**$2,513,000.00**	**($100,000.00)**	**-4%**
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,622,659.87	2,814,517.37	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$2,622,659.87**	**$2,814,517.37**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 314 - Klamath Falls Streets	**$3,037,527.26**	**$3,067,247.37**	**$2,613,000.00**	**$2,513,000.00**	**($100,000.00)**	**-4%**
Fund Revenue	**Total: 315 - Klamath Falls Streets**	**$3,037,527.26**	**$3,067,247.37**	**$2,613,000.00**	**$2,513,000.00**	**($100,000.00)**	**-4%**
Fund Expenditure	**Total: 315 - Klamath Falls Streets**	**$3,037,527.26**	**$3,067,247.37**	**$2,613,000.00**	**$2,513,000.00**	**($100,000.00)**	**-4%**
Fund Net	**Total: 315 - Klamath Falls Streets**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**-4%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9323 - County Public Works -LGIP							
Revenues							
Department: 310 - Road							
Sub Department: 311 - Road Operating							
IN - Interest							
39150	Investments - Interest On	17,042.64	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$17,042.64**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	3,218,293.97	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balances	**$3,218,293.97**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 311 - Road Operating	**$3,235,336.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures							
Department: 310 - Road							
Sub Department: 311 - Road Operating							
MS - Material and Services							
44104	Miscellaneous	120.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: MS - Material and Services	**$120.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IF - Interfund Transfers							
99169	Trans - Road Reserve	3,235,216.61	0.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IF - Interfund Transfers	**$3,235,216.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
	Sub Department Total: 311 - Road Operating	**$3,235,336.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Revenue	**Total: 9323 - County Public Works -LGIP**	**$3,235,336.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Expenditure	**Total: 9323 - County Public Works -LGIP**	**$3,235,336.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fund Net	**Total: 9323 - County Public Works -LGIP**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Revenues							
CS - Charges for Service							
34170	Contract Weed Spray	218,599.92	199,038.91	190,000.00	200,000.00	10,000.00	5%
	Account Classification Total: CS - Charges for Service	**$218,599.92**	**$199,038.91**	**$190,000.00**	**$200,000.00**	**$10,000.00**	**5%**
FF - Fines and Forfeitures							
35100	Fines	720.00	720.00	0.00	0.00	0.00	N/A
	Account Classification Total: FF - Fines and Forfeitures	**$720.00**	**$720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	1,214.47	609.25	1,000.00	800.00	(200.00)	-20%
	Account Classification Total: IN - Interest	**$1,214.47**	**$609.25**	**$1,000.00**	**$800.00**	**($200.00)**	**-20%**
MI - Miscellaneous							
36100	Miscellaneous	19,018.36	822.12	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$19,018.36**	**$822.12**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36650	Trans - Weed Control	13,000.00	13,000.00	13,000.00	8,000.00	(5,000.00)	-38%
	Account Classification Total: TI - Interfund Transfers	**$13,000.00**	**$13,000.00**	**$13,000.00**	**$8,000.00**	**($5,000.00)**	**-38%**
FB - Fund Balances							
31001	Beginning Fund Balance	221,947.58	243,970.74	204,000.00	203,350.00	(650.00)	0%
	Account Classification Total: FB - Fund Balances	**$221,947.58**	**$243,970.74**	**$204,000.00**	**$203,350.00**	**($650.00)**	**0%**
	Revenues Total	**$474,500.33**	**$458,161.02**	**$408,000.00**	**$412,150.00**	**$4,150.00**	**1%**
Expenditures							
PS - Personnel Services							
63205	Weed Control Supervisor	25,656.00	25,656.00	25,656.00	25,913.00	257.00	1%
63210	Chemical Applicator	49,642.30	46,110.89	51,950.00	52,621.00	671.00	1%
63900	Overtime	988.95	3,564.14	6,000.00	6,060.00	60.00	1%
63920	Temporary Help	29,970.20	23,941.10	40,000.00	36,790.00	(3,210.00)	-8%
63930	FICA	7,977.27	7,355.19	9,475.00	9,304.00	(171.00)	-2%
63940	Workmans Compensation Tax	86.71	84.81	69.00	121.00	52.00	75%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	1,548.50	3,442.85	2,849.00	2,432.00	(417.00)	-15%
63950	Medical Insurance	10,680.14	12,489.86	18,600.00	36,750.00	18,150.00	98%
63951	Life Insurance	40.51	38.39	42.00	73.00	31.00	74%
63952	Short Term Disability	39.10	37.40	41.00	71.00	30.00	73%
63960	Retirement - General	7,304.44	7,920.78	12,456.00	19,646.00	7,190.00	58%
63980	Unemployment Compensation	1,878.20	2,288.72	2,849.00	2,128.00	(721.00)	-25%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$136,052.32**	**$133,170.13**	**$170,227.00**	**$192,149.00**	**$21,922.00**	**13%**
MS - Material and Services							
44010	Mgmt Travel & Training	108.00	0.00	500.00	500.00	0.00	0%
44040	Staff Travel & Training	990.73	1,162.05	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	354.65	18.21	400.00	400.00	0.00	0%
44110	Supplies - Other	634.98	138.16	2,800.00	2,000.00	(800.00)	-29%
44200	Dues / Fees	372.50	480.00	600.00	600.00	0.00	0%
44250	Vehicle Fuel	11,955.84	12,014.98	16,000.00	16,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	3,417.71	3,405.39	7,500.00	7,500.00	0.00	0%
44300	Equip Maintenance & Repair	1,467.25	2,102.79	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	8.14	6.00	100.00	50.00	(50.00)	-50%
44635	Biological Control	0.00	0.00	400.00	200.00	(200.00)	-50%
44640	Telephone	222.61	240.74	500.00	500.00	0.00	0%
44670	Equipment	769.55	1,373.91	7,500.00	2,500.00	(5,000.00)	-67%
44700	Postage	23.07	0.66	200.00	100.00	(100.00)	-50%
44710	Publications / Periodicals	19,000.00	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	738.34	865.74	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	13,393.40	9,679.38	15,000.00	15,000.00	0.00	0%
45020	Contract Services	0.00	5,000.00	2,000.00	1,650.00	(350.00)	-18%
46701	Insurance - Pollution Liabilty	0.00	7,550.00	0.00	17,600.00	17,600.00	N/A
99755	Risk Management	0.00	1,603.00	1,680.00	1,486.00	(194.00)	-12%
99760	Insurance/Liability	1,949.00	2,611.00	3,146.00	2,783.00	(363.00)	-12%
99765	Insurance/Workmans Compensation	5,882.50	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Facility Services	990.00	1,005.00	1,013.00	1,093.00	80.00	8%
99782	Steering Committee User Charge	105.00	105.00	105.00	0.00	(105.00)	-100%
Account Classification Total: MS - Material and Services		**$79,477.27**	**$66,456.01**	**$84,538.00**	**$95,056.00**	**$10,518.00**	**12%**

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	0.00	7,357.00	0.00	25,000.00	25,000.00	N/A
Account Classification Total: CO - Capital Outlay		**$0.00**	**$7,357.00**	**$0.00**	**$25,000.00**	**$25,000.00**	
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equipment Reserve	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0%
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	5,000.00	(5,000.00)	-50%
Account Classification Total: IF - Interfund Transfers		**$15,000.00**	**$15,000.00**	**$15,000.00**	**$10,000.00**	**($5,000.00)**	**-33%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	21,235.00	19,945.00	(1,290.00)	-6%
Account Classification Total: CR - Contigencies		**$0.00**	**$0.00**	**$21,235.00**	**$19,945.00**	**($1,290.00)**	**-6%**
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	87,000.00	70,000.00	(17,000.00)	-20%
99980	Reserve Future Expenditures	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
99981	Unappropriated Fund Balance	243,970.74	236,177.88	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		**$243,970.74**	**$236,177.88**	**$117,000.00**	**$70,000.00**	**($47,000.00)**	**-40%**
	Expenditures Total	**$474,500.33**	**$458,161.02**	**$408,000.00**	**$412,150.00**	**$4,150.00**	**1%**
Fund Revenue	**Total: 530 - Weed**	**$474,500.33**	**$458,161.02**	**$408,000.00**	**$412,150.00**	**$4,150.00**	**1%**
Fund Expenditure	**Total: 530 - Weed**	**$474,500.33**	**$458,161.02**	**$408,000.00**	**$412,150.00**	**$4,150.00**	**1%**
Fund Net	**Total: 530 - Weed**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**1%**

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Revenues							
Department: 594 - Weed Control							
CS - Charges for Service							
34170	Contract Weed Spray	218,599.92	199,038.91	190,000.00	200,000.00	10,000.00	5%
	Account Classification Total: CS - Charges for Service	**$218,599.92**	**$199,038.91**	**$190,000.00**	**$200,000.00**	**$10,000.00**	**5%**
FF - Fines and Forfeitures							
35100	Fines	720.00	720.00	0.00	0.00	0.00	N/A
	Account Classification Total: FF - Fines and Forfeitures	**$720.00**	**$720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
IN - Interest							
39150	Investments - Interest On	849.55	609.25	1,000.00	800.00	(200.00)	-20%
	Account Classification Total: IN - Interest	**$849.55**	**$609.25**	**$1,000.00**	**$800.00**	**($200.00)**	**-20%**
MI - Miscellaneous							
36100	Miscellaneous	19,018.36	822.12	0.00	0.00	0.00	N/A
	Account Classification Total: MI - Miscellaneous	**$19,018.36**	**$822.12**	**$0.00**	**$0.00**	**$0.00**	**0%**
FB - Fund Balances							
31001	Beginning Fund Balance	160,642.64	169,300.88	125,000.00	116,350.00	(8,650.00)	-7%
	Account Classification Total: FB - Fund Balances	**$160,642.64**	**$169,300.88**	**$125,000.00**	**$116,350.00**	**($8,650.00)**	**-7%**
	Department Total: 594 - Weed Control	**$399,830.47**	**$370,491.16**	**$316,000.00**	**$317,150.00**	**$1,150.00**	**0%**
Expenditures							
Department: 594 - Weed Control							
PS - Personnel Services							
63205	Weed Control Supervisor	25,656.00	25,656.00	25,656.00	25,913.00	257.00	1%
63210	Chemical Applicator	49,642.30	46,110.89	51,950.00	52,621.00	671.00	1%
63900	Overtime	988.95	3,564.14	6,000.00	6,060.00	60.00	1%
63920	Temporary Help	29,970.20	23,941.10	40,000.00	36,790.00	(3,210.00)	-8%
63930	FICA	7,977.27	7,355.19	9,475.00	9,304.00	(171.00)	-2%
63940	Workmans Compensation Tax	86.71	84.81	69.00	121.00	52.00	75%
63941	Workmans Compensation	1,548.50	3,442.85	2,849.00	2,432.00	(417.00)	-15%
63950	Medical Insurance	10,680.14	12,489.86	18,600.00	36,750.00	18,150.00	98%

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Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63951	Life Insurance	40.51	38.39	42.00	73.00	31.00	74%
63952	Short Term Disability	39.10	37.40	41.00	71.00	30.00	73%
63960	Retirement - General	7,304.44	7,920.78	12,456.00	19,646.00	7,190.00	58%
63980	Unemployment Compensation	1,878.20	2,288.72	2,849.00	2,128.00	(721.00)	-25%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		**$136,052.32**	**$133,170.13**	**$170,227.00**	**$192,149.00**	**$21,922.00**	**13%**
MS - Material and Services							
44010	Mgmt Travel & Training	108.00	0.00	500.00	500.00	0.00	0%
44040	Staff Travel & Training	990.73	1,162.05	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	354.65	18.21	400.00	400.00	0.00	0%
44110	Supplies - Other	634.98	138.16	2,800.00	2,000.00	(800.00)	-29%
44200	Dues / Fees	372.50	480.00	600.00	600.00	0.00	0%
44250	Vehicle Fuel	11,955.84	12,014.98	16,000.00	16,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	3,417.71	3,405.39	7,500.00	7,500.00	0.00	0%
44300	Equip Maintenance & Repair	1,467.25	2,102.79	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	8.14	6.00	100.00	50.00	(50.00)	-50%
44635	Biological Control	0.00	0.00	400.00	200.00	(200.00)	-50%
44640	Telephone	222.61	240.74	500.00	500.00	0.00	0%
44670	Equipment	769.55	1,373.91	2,500.00	2,500.00	0.00	0%
44700	Postage	23.07	0.66	200.00	100.00	(100.00)	-50%
44710	Publications / Periodicals	19,000.00	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	738.34	865.74	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	13,393.40	9,679.38	15,000.00	15,000.00	0.00	0%
45020	Contract Services	0.00	5,000.00	2,000.00	1,650.00	(350.00)	-18%
46701	Insurance - Pollution Liabilty	0.00	7,550.00	0.00	17,600.00	17,600.00	N/A
99755	Risk Management	0.00	1,603.00	1,680.00	1,486.00	(194.00)	-12%
99760	Insurance/Liability	1,949.00	2,611.00	3,146.00	2,783.00	(363.00)	-12%
99765	Insurance/Workmans Compensation	5,882.50	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Facility Services	990.00	1,005.00	1,013.00	1,093.00	80.00	8%
99782	Steering Committee User Charge	105.00	105.00	105.00	0.00	(105.00)	-100%
Account Classification Total: MS - Material and Services		**$79,477.27**	**$66,456.01**	**$79,538.00**	**$95,056.00**	**$15,518.00**	**20%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equipment Reserve	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	0.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	5,000.00	(5,000.00)	-50%
	Account Classification Total: IF - Interfund Transfers	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$10,000.00**	**($5,000.00)**	**-33%**
CR - Contigencies							
99750	Operating Contingency	0.00	0.00	21,235.00	19,945.00	(1,290.00)	-6%
	Account Classification Total: CR - Contigencies	**$0.00**	**$0.00**	**$21,235.00**	**$19,945.00**	**($1,290.00)**	**-6%**
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
99981	Unappropriated Fund Balance	169,300.88	155,865.02	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$169,300.88**	**$155,865.02**	**$30,000.00**	**$0.00**	**($30,000.00)**	**-100%**
	Department Total: 594 - Weed Control	**$399,830.47**	**$370,491.16**	**$316,000.00**	**$317,150.00**	**$1,150.00**	**0%**
	Fund Revenue Total: 530 - Weed	**$399,830.47**	**$370,491.16**	**$316,000.00**	**$317,150.00**	**$1,150.00**	**0%**
	Fund Expenditure Total: 530 - Weed	**$399,830.47**	**$370,491.16**	**$316,000.00**	**$317,150.00**	**$1,150.00**	**0%**
	Fund Net Total: 530 - Weed	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

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LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Revenues							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	364.92	0.00	0.00	0.00	0.00	N/A
	Account Classification Total: IN - Interest	**$364.92**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TI - Interfund Transfers							
36650	Trans - Weed Control	13,000.00	13,000.00	13,000.00	8,000.00	(5,000.00)	-38%
	Account Classification Total: TI - Interfund Transfers	**$13,000.00**	**$13,000.00**	**$13,000.00**	**$8,000.00**	**($5,000.00)**	**-38%**
FB - Fund Balances							
31001	Beginning Fund Balance	61,304.94	74,669.86	79,000.00	87,000.00	8,000.00	10%
	Account Classification Total: FB - Fund Balances	**$61,304.94**	**$74,669.86**	**$79,000.00**	**$87,000.00**	**$8,000.00**	**10%**
	Department Total: 580 - Equipment	**$74,669.86**	**$87,669.86**	**$92,000.00**	**$95,000.00**	**$3,000.00**	**3%**
Expenditures							
Department: 580 - Equipment							
MS - Material and Services							
44670	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
	Account Classification Total: MS - Material and Services	**$0.00**	**$0.00**	**$5,000.00**	**$0.00**	**($5,000.00)**	**-100%**
CO - Capital Outlay							
88000	Vehicles Other	0.00	7,357.00	0.00	25,000.00	25,000.00	N/A
	Account Classification Total: CO - Capital Outlay	**$0.00**	**$7,357.00**	**$0.00**	**$25,000.00**	**$25,000.00**	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	87,000.00	70,000.00	(17,000.00)	-20%
99981	Unappropriated Fund Balance	74,669.86	80,312.86	0.00	0.00	0.00	N/A
	Account Classification Total: FB - Fund Balance & Reserves	**$74,669.86**	**$80,312.86**	**$87,000.00**	**$70,000.00**	**($17,000.00)**	**-20%**
	Department Total: 580 - Equipment	**$74,669.86**	**$87,669.86**	**$92,000.00**	**$95,000.00**	**$3,000.00**	**3%**

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 530 - Weed	$74,669.86	$87,669.86	$92,000.00	$95,000.00	$3,000.00	3%
Fund Expenditure	Total: 530 - Weed	$74,669.86	$87,669.86	$92,000.00	$95,000.00	$3,000.00	3%
Fund Net	Total: 530 - Weed	$0.00	$0.00	$0.00	$0.00	$0.00	3%