Proposed Budget

2015-2016

Budget Committee Members

Board of Commissioners	Citizen Committee Members
Tom Mallams	Del Fox
Kelley Minty Morris	Bill Scally
Jim Bellet	Andy Swanson

Budget Officer: Jason Link

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Klamath County, Oregon
2015-2016 Budget Presentation
Table of Contents

INTRODUCTORY SECTION

Mission, Values and Vision Statement	i
Organizational chart	ii
List of elected officials	iii
List of appointed officials	iv
List of boards, commissions, & committees	v
Budget calendar	vi

BUDGET MESSAGE

Introduction	1
Revenue and Expense Overview	4
Legislative Initiatives that Impact the Recommended Budget	5
Short-Term Financial and Other Initiatives that Impact the Recommended Budget	6
Long-Term Financial and Other Matters that Impact the Recommended Budget	7
Significant Departmental and Fund Highlights and Issues	8
Processes Used to Develop the Budget and Organization	10
Conclusion	10
Appendix A: Property Taxes and Debt Limitations	12
Appendix B: Debt Service	13
Appendix C: Fiscal Policies and Definitions	14
Appendix D: Budget Format	17
Appendix E: Fund Descriptions	18
Appendix F: Internal Service Charges	23
Appendix G: Wage Tables	25
Appendix H: General Fund Budget Assumptions	37
Appendix I: All Funds Summary	39

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Mission, Values and Vision Statement

Klamath County, Oregon

2015-16 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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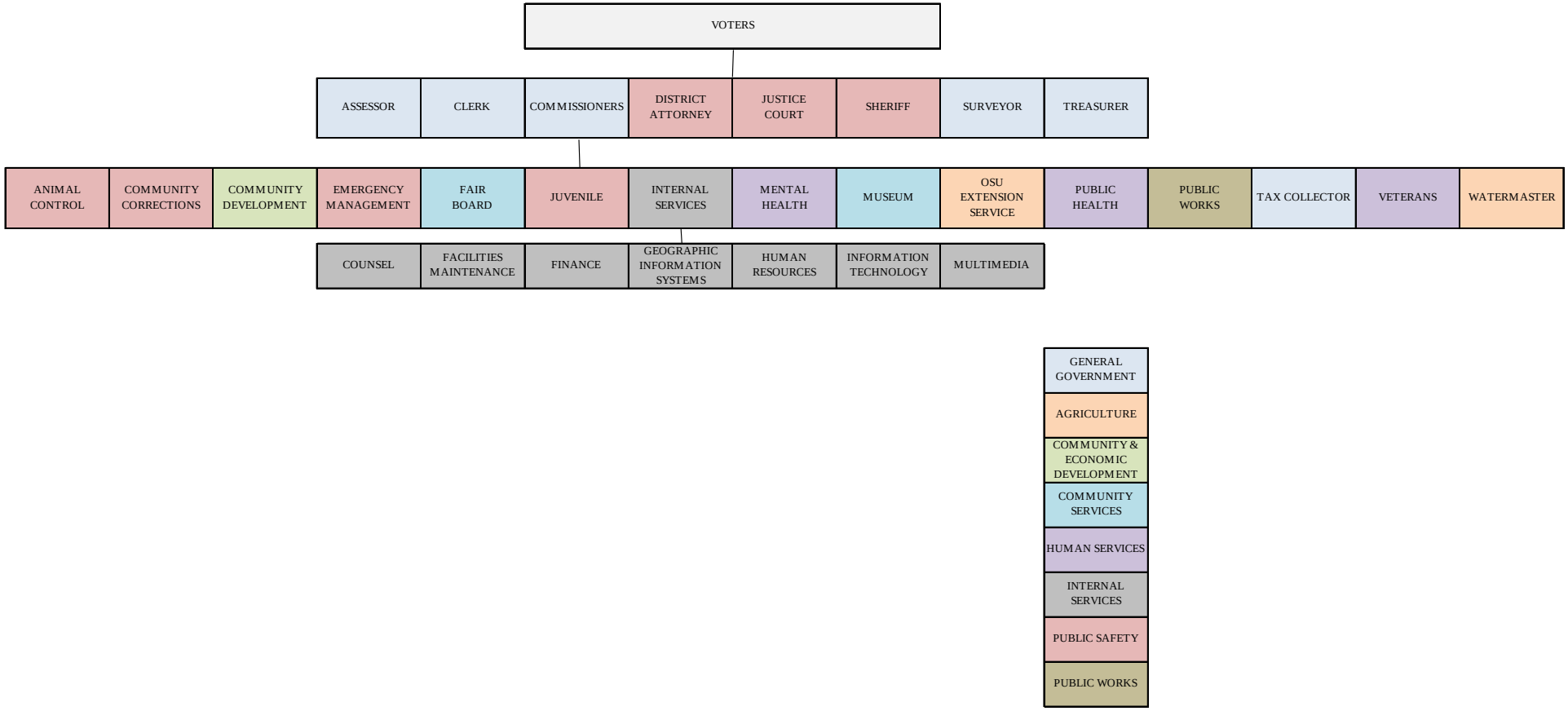
Klamath County, Oregon
2015-2016 Budget Presentation
Organizational Chart



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Klamath County, Oregon
2015-2016 Budget Presentation
List of Elected Officials

Position	Name	Term Expires
Assessor	Leonard Hill	January 2, 2017
Clerk	Linda Smith	January 7, 2019
Commissioners	Tom Mallams	January 2, 2017
	Kelley Minty Morris	January 7, 2019
	Jim Bellet	January 2, 2017
District Attorney	Rob Patridge	January 7, 2019
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
2015-2016 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	Morgan Lindsay
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
2015-2016 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
2015-2016 Budget Presentation
Budget Calendar

Prepare Budget Documents	January through April 10, 2015
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 22, 2015
Post Notice of Budget Committee Meeting on website	March 22, 2015
Budget Committee Meetings	April 13, 2015 through April 17, 2015
Submit CAFFA Grant to State of Oregon	May 1, 2015
Prepare Budget Summary	May 2, 2015 through June 12, 2015
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 2, 2015
Public Hearing by Board of Commissioners	June 16, 2015
Board of Commissioners Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 16, 2015
Certify Taxes to County Assessor	July 15, 2015

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KLAMATH COUNTY

OREGON

FINANCE & BUDGET OFFICE

April 13, 2015

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 an $850 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 $2.4 million. If the Road Fund transfer is eliminated this would increase to $3.3 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 in a range of $3.6 million to $3.9 million. The general fund was able to start the 2015 fiscal year with funds in excess of that amount so therefore no loan was necessary this fiscal year.

The proposed budget for fiscal year 2016 continues on the principles adopted in fiscal year 2015. The Consumer Price Index (CPI-W) has risen 0.32% over the prior year. Fiscal year 2016 is the first 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. There is a $50 a month increase in the health insurance medical contribution for most employees. The public safety union employees are budgeted to increase to the Federation of Parole and Probation Officers union contribution amounts. The Board of commissioners also approved a change to the Local 121 and non-union grade and step tables to move the minimum wage earned by County employees to approximately $10 per hour. There are also increases budgeted to accommodate merit step increases for those who have not hit the top of their pay range. 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.

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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 2015-2017 state biennium have increased to 5.99% from 4.69% for Tier I and II and increased to 1.02% from 0.49% for OPSRP.

The County Pension Plan is also experiencing high unfunded actuarial liabilities. The recommended contribution rate from the actuary for the 2016 fiscal year is 15.72% a decrease of 2.68% from the prior report. The contribution rate proposed in the budget has remained constant at 17.00% for fiscal year 2016. The rate is projected to increase from 15.72% in 2016 to approximately 17.50% in 2017. The Board felt it was prudent to leave it at the current rate to pay down some of the outstanding liability in the pension plan next year.

Current forecasts of the State budget for the next biennium are increasing in most areas as the state recovers from the recession and tax revenue increases. Property values appear to have stabilized and are increasing, 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. Property tax increases are not keeping pace with the cost of providing services. 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.

This budget does have services that are changing due to changes in funding at the State level, including Community Corrections, 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 costs are increasing faster than revenues will support. This is causing departments to ask 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 $850 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 $3.3 million. The Board of Commissioners chose to allocate that reduction into the Sheriff and OSU Extension departments within the General Fund. The Sheriff's Office was reduced by approximately $304 thousand when General Fund,

Road Fund and Equipment Reserve Fund contributions are considered. This was a reduction of $850 thousand in road funds, an increase in General Fund support of $685 thousand and the elimination of a transfer from the Equipment Reserve Fund for $139 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 $1.1 million. Compounding the cut to a total of $1.5 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 $850 thousand and the possible expiration of $450 thousand of state funds that are being used to operate the c-pod at the jail. In addition the use of working capital in the General Fund is not sustainable at $2.4 million in the proposed 2016 budget. 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 2016 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 or maintain services at this time, by providing funding for 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 current expenditures. If additional resources present themselves, (e.g., SRS reauthorization) then the Board should look to make strategic investments into departments or pay down the pension liability to reduce the employer contribution rates in the future.

Sufficient funds are not currently budgeted to provide appropriate cash flow for the 2017 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 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 2017 if the proposed budget for fiscal year 2016 is adopted and no additional funding is available or expenditures are not 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. Not that current operating revenues equal current operating expenditures. 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 $29,481,954, including transfer payments (counted twice). Proposed countywide revenues and expenditures are proposed at $185,189,141, including transfer payments (counted twice), compared to the prior fiscal year countywide budget of $181,404,053 and general fund budget of $29,053,838. 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
2013-14	$188,396,917	$55,071,679
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

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 $925 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 13th 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 $8,136,000 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 current 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 2015. The water situation has not improved this year and the change is expected to remain for the 2016 fiscal year.

The state legislature began their session in January 2015. There are 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 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 2016 budget before the Budget Committee contemplates the implementation of this law. The budget includes an $850 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 March 24, 2015, U.S. Rep. Greg Walden announced that he had secured a two year extension of the Secure Rural Schools (SRS) program. The House of Representatives was scheduled to vote on the bill later that week and the Senate could take it up the following week. The bill is expected to provide payments for Federal FY 2014 and FY 2015. The FY 2014 payment (estimated at $891 thousand) is minus five percent from FY 2013 payment (actual $938 thousand) and the FY 2015 payment (estimated $846 thousand) is minus five percent from the FY 2014 payment.

There is currently no approved legislation that reauthorizes the SRS or PILT payments or sets their funding level for the current fiscal year or next year. Therefore, the the budget for fiscal year 2016 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.

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 2016. 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 2016 General Fund proposed budget includes approximately $1.7 million in operating contingency and reserve for future expenditures. This means the County could spend all available resources in the 2016 fiscal year with no carry forward to 2017 fiscal year. Revenues in 2017 are projected to decrease a further $850 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 $3.6 million to $3.9 million should be available to begin the following year. Otherwise, the General Fund will borrow from another fund or an external source 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.

Developmental Disabilities and Veterans are 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 and Veterans from the Pine Street building, the County will need to develop a plan for which department may relocate to these this facilities 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 $136 thousand towards large infrastructure repair projects in fiscal year 2016.

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 2016 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 in fiscal year 2015 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. These changes increased the Treasurer budget by approximately $347 thousand in fiscal year 2015. A similar increase in internal service fees is seen in the Tax Collector office by approximately $243 thousand in fiscal year 2015. 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 $2.4 million in fiscal year 2016 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 ($850 thousand). 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 2016 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 $850 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 9 employees and reduce the jail capacity by 88 beds. Also proposed is a reduced staffing level for patrol with a layoff of 13 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 (YIP) during the 2014 fiscal year. The expanded services provide a revenue stream to the department to offset costs of operating the detention center. The department is expecting a decrease in the availability of resources that it is able to move to detention to offset those costs by approximately $187 thousand. With the reduction in resources being moved to detention from the YIP program additional general fund resources are needed in detention to maintain the facility operating at full capacity. This reallocation of general fund resources away from probation has presented the need to lay off two probation officers.

The subsidy from the General Fund to the Community Development Fund ($77 thousand) has been reduced by $9 thousand. The subsidy is targeted solely at the Planning division. The Watermaster will be relocating at least temporarily to space that was previously occupied by the Planning division. This will help reduce the cost of the Planning division.

The subsidy from the General Fund to the Public Health Fund ($60 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.

Processes Used to Develop the Budget and Organization

The Board of Commissioners met on numerous occasions in January and February 2015 to discuss the budget for fiscal year 2016. 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 2016.

The Budget Committee hearings on the proposed budget will be held starting April 13, 2015. 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. The Board has asked these organizations to not present to the budget committee and instead direct their requests specifically to them.

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 16, 2015, 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

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Klamath County, Oregon
2015-2016 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 2015-2016. The total amount of property tax the County expects to levy on behalf of the General Fund is $8,655,319. Of this amount, the County expects to collect 94 percent for a net of $8,136,000.

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 ($147,296,229). The County has no bonded debt outstanding at July 1, 2014.

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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
2015-2016 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 including the Treasurer, Assessor, Tax Collector, County Clerk, Commissioners and the Surveyor.

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

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 Planning, Building, Onsite, Code Enforcement, Parks, and Solid Waste.

Community Services Program – This program provides public services provided to the citizens of the county including Library, Museum, and Fairgrounds.

Human Services Program - This includes all departments of a human caring and welfare capacity. These include departments such as Public Health, Mental 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, Human Resources, County Counsel, Finance, Information Technology, Multimedia, and Maintenance.

Public Safety Program - This program is to encourage and facilitate the public safety of the county. Departments include District Attorney, Justice of the Peace, Sheriff, Animal Control, Juvenile, Community Corrections, Emergency Management, and State Courts.

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
2015-2016 Budget Presentation
Appendix E – Fund Descriptions

General - 1000
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.

PERS Reserve - 2010
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.

County School Fund - 2020
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.

Taylor Grazing - 2030
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.

Property Sales – 2130 (inactive)
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. This fund was closed in fiscal year 2014-15.

Transient Room Tax - 2131
This fund is used for the collection and distribution of County's transient room tax as established by Klamath County Code Section 603.

Clerk Storage - 2140
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.

Clerk Overpayment - 2141
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.

Ambulance Advisory Training – 2150 (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.

Surveyor - 2160
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.

Tourism Competitive Grant - 2180
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.

Emergency Telephone Excise Tax - 2181 (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.

Economic Development - 2185
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.

District Attorney Special Revenue - 2210
This fund has five major functions: special grants, 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 and was closed in fiscal year 2014-15. The domestic violence function is funded by the U.S. Department of Justice for domestic violence cases and was closed in fiscal year 2012-13. 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 and was closed in fiscal year 2012-13.

Domestic Violence - 2211 (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 closed in fiscal year 2012-13.

Sheriff Special Revenue - 2230
This fund has four major functions: special revenue, marine division, search and rescue, and court facility security. The special revenue function is used for forfeiture revenues for drugs operation expenses and homeland security grant funds. The marine function provides accounting of the State and County partnership of the parole and safety on the waterways of the County. 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.

Sheriff - Marine Board - 2231 (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 closed fiscal year 2012-13.

Sheriff - Court Facilities Security - 2232 (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 was closed in fiscal year 2013-14.

Sheriff - Search and Rescue Operations - 2233 (inactive)
This fund is used to provide operation funds for search and rescue. This fund was closed in fiscal year 2012-13.

Community Corrections - 2260
This fund is used to administer the contract with the State of Oregon for Community Corrections Services. This fund has four sub-departments: Klamath County, Lake County, Alcohol and Drug and Equipment Reserve. The Klamath County function provides parole and probation services in Klamath County. The Lake County function provided parole and probation services in Lake County. This function was closed in fiscal year 2012-13. The Alcohol and Drug function administers funds from the State of Oregon in compliance with ORS 430.380 for operation and maintenance of alcohol and drug abuse prevention, early intervention, and treatment services. The equipment reserve function provides the department with a tracking mechanism for funds set aside to replace equipment in future.

Animal Control - 2270
This fund is used under the provisions of ORS chapter 609 for control of dogs in the county.

Road Department - 2310
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.

Klamath Falls Streets - 2311
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.

Bicycle Trails - 2312 (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 closed in fiscal year 2012-13.

Public Health Services - 2410
This fund administers public health programs and is the recipient of intergovernmental (primarily state) revenues, client fees, and a General Fund Subsidy.

Commission on Children & Families – 2440 (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 was closed in fiscal year 2013-14.

Mental Health Services - 2450
This fund administers mental health programs and is the recipient of intergovernmental (primarily state) revenues, and client fees.

Mental Health Rent Reserve - 2452 (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 closed in fiscal year 2012-13.

Veterans Services - 2470
This fund utilizes a percentage of the county's permanent property tax rate to stabilize funding to support services to veterans.

Law Library - 2515
This fund is used for the operation of the county Law Library. Revenues are primarily from an allocation of court fees.

Museum - 2520
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.

Park - 2525
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.

Title III - 2630
This fund is used to account for the special revenues from the federal secure rural schools funds law for use on federal forest lands.

O&C Title III - 2640 (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 closed in fiscal year 2012-2013.

Experiment Station - 2720 (inactive)
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. This fund was closed in fiscal year 2014-15.

Equipment Reserve - 3010
This fund is a reserve fund to account for vehicle and major equipment replacements.

Capital Projects Reserve - 3020
This fund is a reserve fund to account for major infrastructure improvements to county owned facilities.

Livestock Building - 3030 (inactive)
This fund is a reserve fund to account for building improvements to facilities at the fairgrounds. This fund was closed in fiscal year 2013-14.

Law Enforcement Memorial - 3040
This fund is a reserve fund to account for costs associated with the construction and maintenance of the law enforcement memorial located at the county courthouse.

Solid Waste - 5020
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 - 5021 (inactive)
This fund was used to account for the recycling education program. This fund closed in fiscal year 2012-2013.

Landfill Site Reserve - 5022 (inactive)
This fund is a reserve fund to account for landfill cover closure/post-closure costs. This fund was closed in fiscal year 2012-13.

Weed Control - 5030
This fund is used to account for noxious weed eradication in the county. Revenues are derived primarily from charges for services.

Fairgrounds - 5040
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.

Community Development - 5050
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.

Sheriff - Interoperable Radio Communications System - 5345
This fund is used to construct, operate and maintain a county wide interoperable radio communications system. The primary revenues are from user fees.

Internal Services - 6000
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 – 6010
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).

Facility Services - 6020
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.

Risk Management - 6030
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.

Mental Health Building Reserve - 6110 (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 closed in the fiscal year 2012-13.

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Klamath County, Oregon
2015-2016 Budget Presentation
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.

Unemployment Compensation - 51560
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 2015-2016 budget that percentage is 1.75%. The revenue and the claims expense are accounted for in the Risk Management Fund.

Workers Compensation - 51570
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 2015-2016 budget that percentage is 2.00%. The revenue and the claims expense are accounted for in the Risk Management Fund.

Internal Services - 69900
Klamath County provides all provides certain administrative functions that are available for all county departments (General Administration, Human Resources, County Counsel, 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 2015-16 budget is based on the final amended budget for 2013-14) so departments see a lag in the calculation based on changes in the budget. The revenue and expenses are accounted for in the Internal Services Fund.

Facility Services - 69910
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). The revenue and expenses are accounted for in the Facility Services Fund.

Steering Committee Hardware Charge - 69920
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. The revenue and expenses are accounted for in the Internal Services Fund.

Steering Committee User Charge - 69930
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. The revenue and expenses are accounted for in the Internal Services Fund.

Risk Management - 69940
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. The revenue and expenses are accounted for in Risk Management Fund.

Insurance - 69950

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. The revenue and expenses are accounted for in the Risk Management Fund.

Klamath County, Oregon
2015-2016 Budget Presentation
Appendix G – Wage Tables

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Klamath County Human Resources

ELECTED OFFICIALS
Salary Schedule

Effective July 1, 2011

In accordance with the Cost of Living Adjustment for County Employees, the following salaries will become effective on July 1, 2011 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**	$96,759.60	$8,063.30
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 06/30/2015 based on ORS*

****Treasurer salary based off of Budget Committee recommendation 7/1/2012*

DEPARTMENT HEAD Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2014

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
DF1	$2,868	$2,983	$3,102	$3,226	$3,355	$3,489	$3,629
DF2	$3,011	$3,132	$3,257	$3,387	$3,523	$3,664	$3,810
DF3	$3,162	$3,288	$3,420	$3,557	$3,699	$3,847	$4,001
DF4	$3,320	$3,453	$3,591	$3,735	$3,884	$4,039	$4,201
DF5	$3,486	$3,626	$3,771	$3,921	$4,078	$4,241	$4,411
DF6	$3,660	$3,807	$3,959	$4,117	$4,282	$4,453	$4,632
DF7	$3,843	$3,997	$4,157	$4,323	$4,496	$4,676	$4,863
DF8	$4,036	$4,197	$4,365	$4,539	$4,721	$4,910	$5,106
DF9	$4,237	$4,407	$4,583	$4,766	$4,957	$5,155	$5,362
DF10	$4,449	$4,627	$4,812	$5,005	$5,205	$5,413	$5,630
DF11	$4,672	$4,859	$5,053	$5,255	$5,465	$5,684	$5,911
DF12	$4,905	$5,101	$5,306	$5,518	$5,738	$5,968	$6,207
DF13	$5,151	$5,357	$5,571	$5,794	$6,025	$6,266	$6,517
DF14	$5,408	$5,624	$5,849	$6,083	$6,327	$6,580	$6,843
DF15	$5,678	$5,906	$6,142	$6,387	$6,643	$6,909	$7,185
DF16	$5,962	$6,201	$6,449	$6,707	$6,975	$7,254	$7,544
DF17	$6,260	$6,511	$6,771	$7,042	$7,324	$7,617	$7,922
DF18	$6,574	$6,836	$7,110	$7,394	$7,690	$7,998	$8,318
DF19	$6,902	$7,178	$7,465	$7,764	$8,075	$8,398	$8,733

LOCAL 121
Salaried, FLSA Exempt
Effective July 1, 2015

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LF06	$ 1,743	$ 1,813	$ 1,885	$ 1,961	$ 2,039	$ 2,121	$ 2,205
LF07	$ 1,830	$ 1,903	$ 1,979	$ 2,059	$ 2,141	$ 2,227	$ 2,316
LF08	$ 1,922	$ 1,999	$ 2,078	$ 2,162	$ 2,248	$ 2,338	$ 2,432
LF09	$ 2,018	$ 2,098	$ 2,182	$ 2,270	$ 2,360	$ 2,455	$ 2,553
LF10	$ 2,119	$ 2,203	$ 2,292	$ 2,383	$ 2,478	$ 2,578	$ 2,681
LF11	$ 2,225	$ 2,314	$ 2,406	$ 2,502	$ 2,602	$ 2,707	$ 2,815
LF12	$ 2,336	$ 2,429	$ 2,526	$ 2,627	$ 2,733	$ 2,842	$ 2,956
LF13	$ 2,453	$ 2,551	$ 2,653	$ 2,759	$ 2,869	$ 2,984	$ 3,103
LF14	$ 2,575	$ 2,678	$ 2,785	$ 2,897	$ 3,013	$ 3,133	$ 3,258
LF15	$ 2,704	$ 2,812	$ 2,925	$ 3,042	$ 3,163	$ 3,290	$ 3,421
LF16	$ 2,839	$ 2,953	$ 3,071	$ 3,194	$ 3,321	$ 3,454	$ 3,592
LF17	$ 2,981	$ 3,100	$ 3,224	$ 3,353	$ 3,487	$ 3,627	$ 3,772
LF18	$ 3,130	$ 3,255	$ 3,386	$ 3,521	$ 3,662	$ 3,808	$ 3,961
LF19	$ 3,287	$ 3,418	$ 3,555	$ 3,697	$ 3,845	$ 3,999	$ 4,159
LF20	$ 3,451	$ 3,589	$ 3,733	$ 3,882	$ 4,037	$ 4,199	$ 4,367
LF21	$ 3,624	$ 3,769	$ 3,919	$ 4,076	$ 4,239	$ 4,409	$ 4,585
LF22	$ 3,805	$ 3,957	$ 4,115	$ 4,280	$ 4,451	$ 4,629	$ 4,814
LF23	$ 3,995	$ 4,155	$ 4,321	$ 4,494	$ 4,674	$ 4,861	$ 5,055
LF24	$ 4,195	$ 4,363	$ 4,537	$ 4,719	$ 4,907	$ 5,104	$ 5,308
LF25	$ 4,404	$ 4,581	$ 4,764	$ 4,954	$ 5,153	$ 5,359	$ 5,573
LF26	$ 4,625	$ 4,810	$ 5,002	$ 5,202	$ 5,410	$ 5,627	$ 5,852
LF27	$ 4,856	$ 5,050	$ 5,252	$ 5,462	$ 5,681	$ 5,908	$ 6,144

LOCAL 121

Full-Time and Half-Time

Hourly, FLSA Non-Exempt

Effective July 1, 2015

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LH06	$ 10.06	$ 10.46	$ 10.88	$ 11.32	$ 11.77	$ 12.24	$ 12.73
LH07	$ 10.56	$ 10.98	$ 11.42	$ 11.88	$ 12.36	$ 12.85	$ 13.36
LH08	$ 11.09	$ 11.53	$ 11.99	$ 12.47	$ 12.97	$ 13.49	$ 14.03
LH09	$ 11.64	$ 12.11	$ 12.59	$ 13.09	$ 13.61	$ 14.15	$ 14.72
LH10	$ 12.22	$ 12.71	$ 13.22	$ 13.75	$ 14.30	$ 14.87	$ 15.46
LH11	$ 12.83	$ 13.34	$ 13.87	$ 14.42	$ 15.00	$ 15.60	$ 16.22
LH12	$ 13.47	$ 14.01	$ 14.57	$ 15.15	$ 15.76	$ 16.39	$ 17.05
LH13	$ 14.14	$ 14.71	$ 15.30	$ 15.91	$ 16.55	$ 17.21	$ 17.90
LH14	$ 14.85	$ 15.44	$ 16.06	$ 16.70	$ 17.37	$ 18.06	$ 18.78
LH15	$ 15.59	$ 16.21	$ 16.86	$ 17.53	$ 18.23	$ 18.96	$ 19.72
LH16	$ 16.37	$ 17.02	$ 17.70	$ 18.41	$ 19.15	$ 19.92	$ 20.72
LH17	$ 17.19	$ 17.88	$ 18.60	$ 19.34	$ 20.11	$ 20.91	$ 21.75
LH18	$ 18.05	$ 18.77	$ 19.52	$ 20.30	$ 21.11	$ 21.95	$ 22.83
LH19	$ 18.95	$ 19.71	$ 20.50	$ 21.32	$ 22.17	$ 23.06	$ 23.98
LH20	$ 19.90	$ 20.70	$ 21.53	$ 22.39	$ 23.29	$ 24.22	$ 25.19
LH21	$ 20.90	$ 21.74	$ 22.61	$ 23.51	$ 24.45	$ 25.43	$ 26.45
LH22	$ 21.95	$ 22.83	$ 23.74	$ 24.69	$ 25.68	$ 26.71	$ 27.78
LH23	$ 23.05	$ 23.97	$ 24.93	$ 25.93	$ 26.97	$ 28.05	$ 29.17
LH24	$ 24.20	$ 25.17	$ 26.18	$ 27.23	$ 28.32	$ 29.45	$ 30.63
LH25	$ 25.41	$ 26.43	$ 27.49	$ 28.59	$ 29.73	$ 30.92	$ 32.16
LH26	$ 26.68	$ 27.75	$ 28.86	$ 30.01	$ 31.21	$ 32.46	$ 33.76
LH27	$ 28.01	$ 29.13	$ 30.30	$ 31.51	$ 32.77	$ 34.08	$ 35.44

NON-UNION
Full-Time and Half-Time
Salaried, FLSA Exempt
Effective July 1, 2015

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UF08	$1,667	$1,743	$1,820	$1,901	$1,987	$2,079	$2,172
UF09	$1,751	$1,831	$1,912	$1,995	$2,088	$2,180	$2,280
UF10	$1,837	$1,922	$2,006	$2,097	$2,192	$2,290	$2,394
UF11	$1,930	$2,019	$2,107	$2,204	$2,303	$2,404	$2,514
UF12	$2,026	$2,119	$2,213	$2,313	$2,416	$2,526	$2,643
UF13	$2,128	$2,223	$2,323	$2,428	$2,539	$2,652	$2,773
UF14	$2,236	$2,336	$2,439	$2,550	$2,663	$2,785	$2,910
UF15	$2,347	$2,455	$2,560	$2,676	$2,798	$2,923	$3,055
UF16	$2,464	$2,574	$2,691	$2,810	$2,940	$3,071	$3,210
UF17	$2,586	$2,702	$2,826	$2,952	$3,083	$3,223	$3,368
UF18	$2,715	$2,837	$2,966	$3,098	$3,239	$3,384	$3,539
UF19	$2,851	$2,979	$3,113	$3,252	$3,402	$3,554	$3,711
UF20	$2,993	$3,128	$3,270	$3,418	$3,569	$3,733	$3,899
UF21	$3,146	$3,285	$3,431	$3,590	$3,747	$3,919	$4,092
UF22	$3,299	$3,449	$3,604	$3,769	$3,935	$4,112	$4,297
UF23	$3,466	$3,621	$3,784	$3,956	$4,136	$4,322	$4,514
UF24	$3,638	$3,803	$3,975	$4,153	$4,339	$4,535	$4,741
UF25	$3,820	$3,992	$4,172	$4,361	$4,558	$4,762	$4,978
UF26	$4,014	$4,195	$4,383	$4,581	$4,783	$5,000	$5,226
UF27	$4,215	$4,403	$4,601	$4,810	$5,022	$5,249	$5,488
UF28	$4,422	$4,624	$4,829	$5,048	$5,273	$5,510	$5,763
UF29	$4,644	$4,856	$5,074	$5,300	$5,537	$5,787	$6,050
UF30	$4,877	$5,095	$5,323	$5,567	$5,815	$6,075	$6,350
UF31	$5,121	$5,352	$5,594	$5,846	$6,106	$6,382	$6,670
UF32	$5,378	$5,620	$5,871	$6,137	$6,408	$6,701	$7,002
UF33	$5,645	$5,901	$6,166	$6,444	$6,730	$7,034	$7,354
UF34	$5,930	$6,196	$6,472	$6,766	$7,067	$7,389	$7,719

NON-UNION

Full-Time, Half-Time & Part-Time

Hourly, FLSA Non- Exempt

Effective July 1, 2015

GRADE	STEP 1	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UH08	$ 10.08	$ 10.54	$ 11.06	$ 11.55	$ 12.03	$ 12.48	$ 13.16
UH09	$ 10.61	$ 11.09	$ 11.60	$ 12.11	$ 12.63	$ 13.20	$ 13.82
UH10	$ 11.15	$ 11.65	$ 12.16	$ 12.69	$ 13.28	$ 13.87	$ 14.49
UH11	$ 11.44	$ 11.81	$ 12.18	$ 12.69	$ 13.20	$ 13.74	$ 14.28
UH12	$ 11.69	$ 12.22	$ 12.76	$ 13.33	$ 13.92	$ 14.58	$ 15.23
UH13	$ 12.28	$ 12.82	$ 13.39	$ 14.01	$ 14.63	$ 15.29	$ 16.00
UH14	$ 12.87	$ 13.47	$ 14.07	$ 14.68	$ 15.34	$ 16.08	$ 16.76
UH15	$ 13.54	$ 14.11	$ 14.75	$ 15.44	$ 16.15	$ 16.88	$ 17.60
UH16	$ 14.24	$ 14.86	$ 15.53	$ 16.21	$ 16.94	$ 17.70	$ 18.51
UH17	$ 14.94	$ 15.63	$ 16.29	$ 17.02	$ 17.83	$ 18.58	$ 19.44
UH18	$ 15.69	$ 16.38	$ 17.11	$ 17.89	$ 18.65	$ 19.53	$ 20.40
UH19	$ 16.45	$ 17.18	$ 17.97	$ 18.78	$ 19.64	$ 20.50	$ 21.43
UH20	$ 17.26	$ 18.03	$ 18.85	$ 19.73	$ 20.58	$ 21.56	$ 22.50
UH21	$ 18.13	$ 18.95	$ 19.82	$ 20.67	$ 21.63	$ 22.58	$ 23.62
UH22	$ 19.05	$ 19.89	$ 20.82	$ 21.73	$ 22.74	$ 23.71	$ 24.78
UH23	$ 19.98	$ 20.89	$ 21.81	$ 22.84	$ 23.84	$ 24.90	$ 26.05
UH24	$ 20.99	$ 21.93	$ 22.92	$ 23.98	$ 25.05	$ 26.17	$ 27.35
UH25	$ 22.06	$ 23.04	$ 24.10	$ 25.15	$ 26.29	$ 27.47	$ 28.72
UH26	$ 23.13	$ 24.20	$ 25.28	$ 26.44	$ 27.60	$ 28.83	$ 30.15
UH27	$ 24.30	$ 25.40	$ 26.53	$ 27.72	$ 28.98	$ 30.29	$ 31.66
UH28	$ 25.51	$ 26.64	$ 27.89	$ 29.12	$ 30.42	$ 31.81	$ 33.23
UH29	$ 26.81	$ 27.99	$ 29.27	$ 30.56	$ 31.95	$ 33.39	$ 34.91
UH30	$ 28.17	$ 29.40	$ 30.74	$ 32.11	$ 33.56	$ 35.05	$ 36.64
UH31	$ 29.55	$ 30.87	$ 32.24	$ 33.71	$ 35.23	$ 36.81	$ 38.49
UH32	$ 31.03	$ 32.43	$ 33.86	$ 35.41	$ 36.99	$ 38.65	$ 40.40
UH33	$ 32.58	$ 34.06	$ 35.57	$ 37.16	$ 38.85	$ 40.58	$ 42.39
UH34	$ 34.19	$ 35.75	$ 37.34	$ 39.02	$ 40.79	$ 42.64	$ 44.53
UH35	$ 35.93	$ 37.53	$ 39.22	$ 41.00	$ 42.84	$ 44.77	$ 46.77
UH36	$ 37.72	$ 39.42	$ 41.16	$ 43.03	$ 44.97	$ 46.99	$ 49.09

701
Hourly, FLSA Non-Exempt
Effective July 1, 2014

Division	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Div 1	$ 15.76						
Div 2	$ 17.12	$ 17.81	$ 18.52	$ 19.27	$ 20.03	$ 20.83	$ 21.65
Div 3	$ 17.99	$ 18.71	$ 19.45	$ 20.22	$ 21.04	$ 21.88	$ 22.76
Div 4	$ 18.89	$ 19.63	$ 20.43	$ 21.25	$ 22.10	$ 22.98	$ 23.91
Div 5	$ 19.84	$ 20.62	$ 21.46	$ 22.32	$ 23.21	$ 24.13	$ 25.10

OREGON NURSE'S ASSOCIATION (ONA) SALARY SCHEDULE
Full and Half-Time, FLSA Exempt
Effective July 1, 2013

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
OF01-FT (Full-time) FLSA Exempt	$4,143	$4,309	$4,481	$4,660	$4,847	$5,041	$5,242
OF02-FT (Full-time) FLSA Exempt	$4,557	$4,739	$4,929	$5,126	$5,331	$5,544	$5,766
OF01-HT (Half-time) FLSA Exempt	$2,072	$2,155	$2,241	$2,331	$2,424	$2,521	$2,622
OF01-PT (Part-time) Hourly	$23.90	$24.86	$25.85	$26.88	$27.96	$29.08	$30.24

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

***Lead Probation Officer will be compensated with a 5% pay stipend

LIEUTENANT'S Salary Schedule Full-Time, FLSA Exempt Effective June 30, 2015							
GRADE							
	$7,605.00						

KCPOA SALARY SCHEDULE

EFFECTIVE 7/1/2014

1.5% 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	$13.96	$14.52	$15.10	$15.70	$16.33	$16.98	$17.66
CLERK II	PH02	$16.36	$17.01	$17.70	$18.40	$19.14	$19.91	$20.70
CIVIL DEPUTY & COURT SECURITY OFFICER	PH04	$17.46	$18.16	$18.88	$19.64	$20.43	$21.24	$22.09
SENIOR CIVIL DEPUTY	PH05	$19.82	$20.61	$21.44	$22.30	$23.19	$24.12	$25.08
PAY PLAN "A"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
JAIL	PH07	$19.71	$20.70	$21.73	$22.82	$23.96	$25.16	$26.42
CORPORAL	PH08	$20.70	$21.74	$22.82	$23.96	$25.16	$26.42	$27.74
PATROL	PH10	$20.31	$21.33	$22.39	$23.51	$24.69	$25.92	$27.22
CORPORAL	PH11	$21.33	$22.40	$23.52	$24.69	$25.93	$27.22	$28.59

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 6/26/14

SERGEANT'S Teamsters Salary Schedule Full-Time, FLSA Exempt Effective June 30, 2015							
GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SF01	$5,724	$ 5,953	$ 6,191	$ 6,439	$ 6,696	$ 6,964	$ 7,243

Klamath County, Oregon
2015-2016 Budget Presentation
Appendix H – General Fund Budget Assumptions

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KLAMATH COUNTY

OREGON

FINANCE & BUDGET OFFICE

To: Elected Officials / Department Heads

CC: Finance Managers

Date: 1/21/2015

Re: Assumptions for the 2015-16 Budget

The Board of Commissioners has been meeting for the past two weeks discussing various assumptions on which to build the 2015-16 proposed budget. The following memorandum contains a summary of the consensus opinion of the Board. The Board may choose to expand the reasoning behind these assumptions at a later meeting with the elected officials and department heads or at a town hall meeting scheduled for February 2, 2015.

Personnel Assumptions

This is a summary of the changes. Please see Human Resources more detail memorandum on the changes.

1. Personnel Changes (If you would like an updated copy of the grade and step tables please contact Human Resources.)
    a. On Local 121 compensation tables LH and LF, grades 5 and lower were eliminated. Employees in these grades will be placed in grade 6 at the closest step that does not decrease their wages.
    b. On non-union compensation tables UH and UF, grades 7 and lower were eliminated. Employees in these grades will be placed in grade 8 at the closest step that does not decrease their wages.
2. Benefit Changes
    a. All unions that have contracts expiring at the end of the fiscal year are budgeted with a 1% COLA.
    b. Public safety unions that have contracts expiring at the end of the current fiscal year are budgeted with the current FOPPO employer medical insurance contribution.
    c. Short-term disability increased to required contribution per insurance carrier.
    d. Risk management workers compensation insurance charge – no change at 2% of gross wages.
    e. Risk management unemployment charge – no change at 1.75% of gross wages
    f. County pension charges – no change at 17% of eligible wages.
    g. Oregon PERS charges – updated to new rates as directed by Oregon PERS.

Internal Service Fees

1. Facility Services
    a. No change in per square foot charge of 0.2592 for operations and 0.05 per square foot charge for capital improvements.
    b. Utilities and other direct charges will increase based on anticipated increases from vendors.
2. Internal Service Departments
    a. Total internal service fees will not increase.
    b. Allocations methodology from last year will remain consistent for all departments excluding GIS. GIS to determine appropriate method to allocate service costs between users.

Road Funds for Sheriff Patrol

1. The Road Fund will transfer $850,000 to the Sheriff Patrol budget as provided for in Oregon Statute. Prior year transfer of $1.7 million reduced by half.

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General Fund Departments

General Fund departments and departments that receive transfers from the General Fund will build their budgets around the following numbers as support from the General Fund Non-Departmental transfer line. The following table indicates funding level and change from 2014 adopted budget and comment on change:

1010	Treasurer	$17,092	no change
1020	Assessor	$834,256	increase for change in personnel costs approved by Board
1030	Tax Collector	$541,968	no change
1040	Clerk	$246,606	no change
1050	Commissioners	$363,772	$10,000 increase to reallocate costs from internal service
1060	Surveyor	$12,886	no change
2010	District Attorney	$1,201,668	increase for change in personnel costs approved by Board
2020	Justice of the Peace	$0	no change, build budget as self-supporting department
2030	Sheriff	$6,626,870	increase of $600,000 from current approved funding level by Board
2050	Juvenile	$1,118,263	no change
2080	Emergency Management	$54,565	no change
4010	Public Health	$60,000	reduction of $60,000
6020	Planning	$77,000	reduction of $9,112
7020	Watermaster	$90,000	Increase of $8,460 to cover facility service charges and personnel cost increases
7030	OSU Extension Service	$149,120	reduction of $132,853

Budget Committee Presentation Process

1. Public Comment Process (No change from prior year.)
    a. Public comment taken on that day's discussion's topics as first agenda item of the day.
    b. Public may make one comment on each department (even if department ultimately presents on multiple days).
2. Department Presentations (No change from prior year.)
    a. Departments may present to the Budget Committee or elected to have Budget Officer present or any combination thereof. (Please communicate your department's intended presentation method to the Budget Officer, so that sufficient time can be allocated and preparations can be made.)
    b. No change in material or format for Budget Committee. (Budget committee may go to an electronic format of material and no longer have printed binder.)
3. Community Organizations (e.g., Senior Center, Soil and Water District, USDA)
    a. Community Organizations will NOT make direct requests for funding to the Budget Committee. These organizations will make their requests to the Board in work session and if the Board chooses to enter into a contractual relationship with the entity an amendment to the budget will be made.

Klamath County, Oregon
2015-2016 Budget Presentation
Appendix I – All Funds Summary

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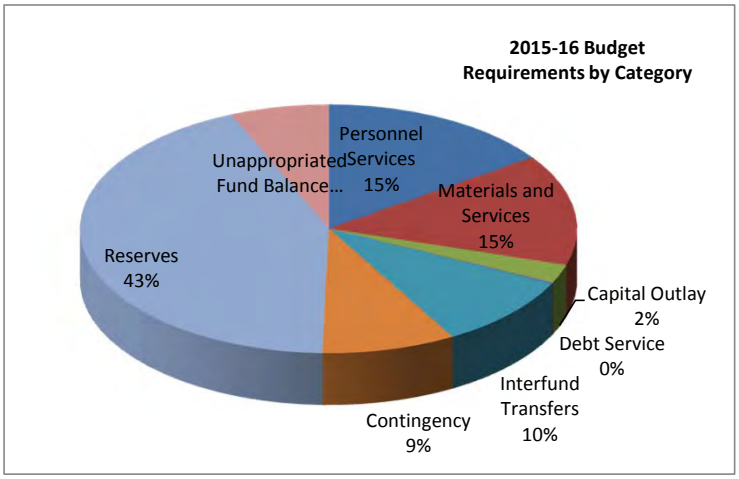
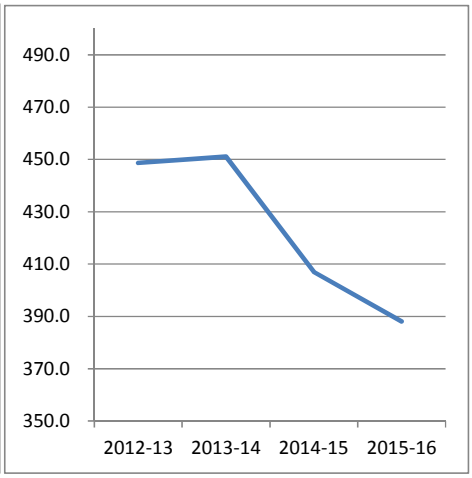
Klamath County, Oregon
2015-2016
Budget Financial Presentation
All Funds

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	27,924,775	25,585,297	28,983,086	28,279,488
Materials and Services	31,757,811	25,562,150	28,799,969	26,791,095
Capital Outlay	4,543,145	3,184,596	7,568,126	4,478,600
Debt Service	1,316,309	739,636	321,200	197,200
Subtotal Current Expenditures	**65,542,041**	**55,071,679**	**65,672,381**	**59,746,383**
Interfund Transfers	26,176,285	17,473,944	17,381,146	17,525,823
Contingency	-	-	18,646,642	16,063,670
Reserves	-	-	68,123,012	79,986,962
Unappropriated Fund Balance	132,236,547	133,365,244	11,580,872	11,866,303
Subtotal Noncurrent Expenditures	**158,412,831**	**150,839,188**	**115,731,672**	**125,442,758**
Total Requirements by Budgetary Category	**223,954,872**	**205,910,867**	**181,404,053**	**185,189,141**
Resources by Budgetary Category				
Taxes	10,741,480	10,686,982	10,439,000	11,258,613
Licenses and Permits	1,536,537	1,627,213	1,639,176	1,054,233
Intergovernmental	29,792,524	24,441,602	14,101,373	14,178,294
Charges for Services	17,741,259	17,166,836	17,980,556	17,329,322
Fines and Forfeitures	407,144	435,515	352,988	245,383
Investment Earnings	373,051	528,660	740,420	725,590
Sale of Capital Assets	292,556	72,748	170,000	15,000
Interfund Transfers	26,146,726	17,513,950	17,381,146	17,525,823
Debt Proceeds	1,299,358	721,509	308,000	184,000
Miscellaneous	243,905	479,305	144,429	211,092
Beginning Fund Balance	135,380,333	132,236,547	118,146,965	122,461,791
Total Resources by Budgetary Category	**223,954,872**	**205,910,867**	**181,404,053**	**185,189,141**
Full-Time Employee Equivalents	448.7	451.1	407.0	388.1

Klamath County, Oregon
2015-2016
Budget Financial Presentation
All Funds

Mandate	Total Cost	Personal Services	FTE
Non-Departmental (1000)	19,997,730	500	-
Treasurer (1010)	348,003	34,592	0.8
Assessor (1020)	1,599,283	1,010,121	14.0
Tax Collector (1030)	2,659,600	379,334	5.4
Clerk (1040)	899,821	358,430	5.0
Commissioners (1050)	364,772	300,259	3.0
Surveyor (1060)	1,213,520	23,060	0.3
General Administration (1510)	174,609	151,831	2.0
Human Resources (1515)	5,745,105	373,076	4.75
County Counsel (1520)	304,116	237,520	2.0
Finance (1525)	998,126	516,920	6.0
Information Technology (1530)	1,259,408	643,096	7.0
Mulitmedia (1540)	115,348	65,939	1.0
Maintenance (1560)	4,420,708	500,491	7.0
District Attorney (2010)	1,763,458	1,273,469	17.5
Justice Court (2020)	195,583	122,320	2.0
Sheriff (2030)	8,405,580	5,800,089	64.8
Animal Control (2040)	406,233	264,540	4.0
Juvenile (2050)	1,889,797	1,410,344	27.93
Community Corrections (2060)	4,182,358	2,647,345	32.5
Emergency Management (2080)	109,130	37,731	0.7
State Courts (2090)	365,082	-	-
Public Works (3010)	100,253,900	3,994,839	43.98
Public Health (4010)	2,772,957	1,691,187	24.13
Mental Health (4050)	3,742,765	1,004,236	13.75
Veterans Services (4070)	266,690	195,573	3.0
Community Development (6010)	14,682,874	2,942,763	42.45
Title III (6080)	1,782,500	-	-
Library (5010)	1,555,083	1,437,594	35.72
Law Library (5015)	240,386	19,484	0.74
Museum (5020)	830,538	309,912	7.61
Fairgrounds (5030)	1,413,018	473,079	8.0
Watermaster (7020)	81,940	59,814	1.0
OSU Extention (7030)	96,865	-	-
Experiment Station (7040)	52,255	-	-
Total Mandates	**185,189,141**	**28,279,488**	**388.1**





Department: Elected Officials FY 2016 Proposed Budget
Compensation Study

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.

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. 2015-049, three members were appointed
    - Andrew G. Biggs (Researcher in Washington D.C.)
    - Wade Reddell (JELD-WEN)
    - Ron McCutcheon (OIT)

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

Department: Elected Officials FY 2016 Proposed Budget
Compensation Study

COUNTY	POPULATION	BUDGET	FTE
Tillamook	25,287	$74,364,389	246
Union	26,325	$32,430,999	152
Lincoln	46,350	$88,046,741	372
Columbia	49,850	$49,000,853	175
Klamath	65,910	$177,431,589	405
Polk	76,794	$50,000,000	280
Umatilla	76,353	$60,856,296	282
Josephine	83,306	$84,107,700	290
Yamhill	100,725	$99,340,108	494

- 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
- 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 comparable to include +/- 10%
    - +10% = 110%
    - -10% = 90%

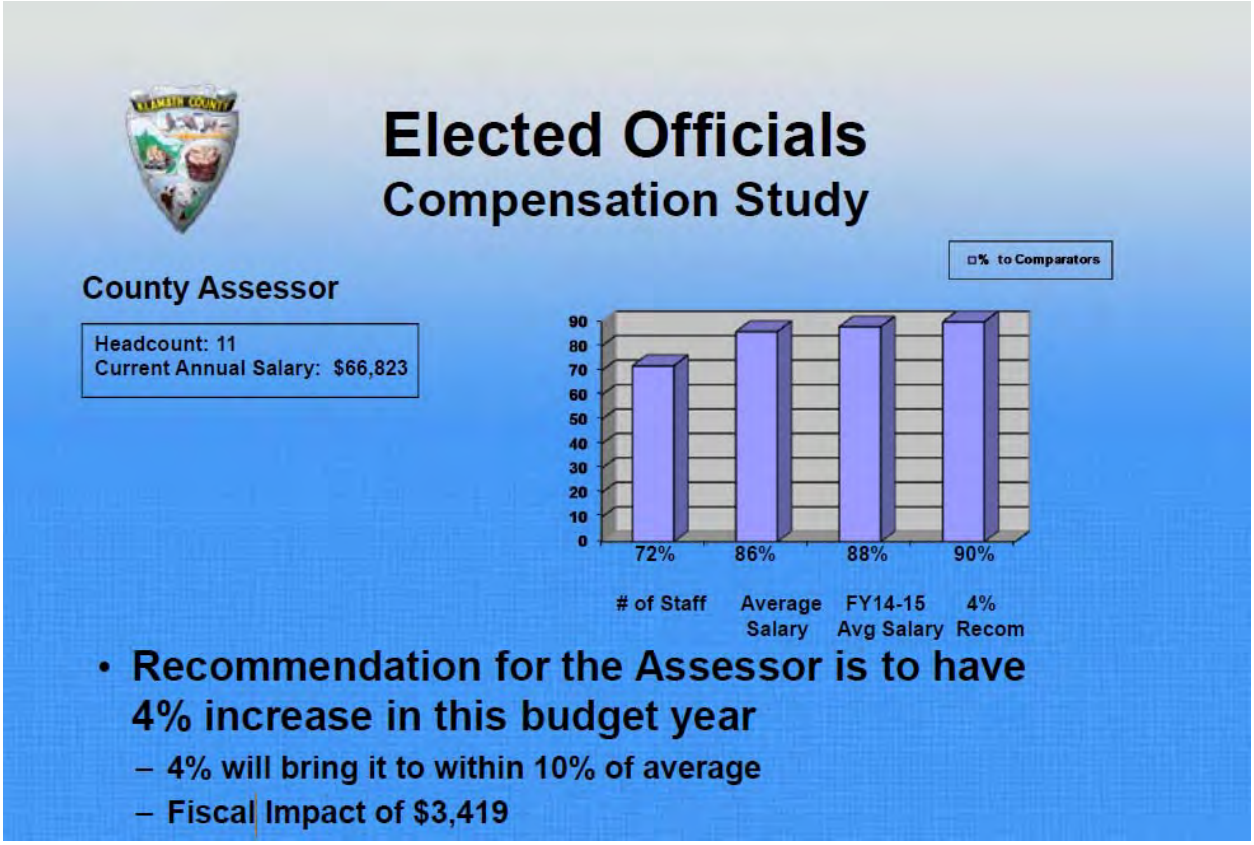
Department: Elected Officials FY 2016 Proposed Budget
Compensation Study

- Compared Klamath County actual as a ratio to comparator averages
  - Salary
  - Staffing

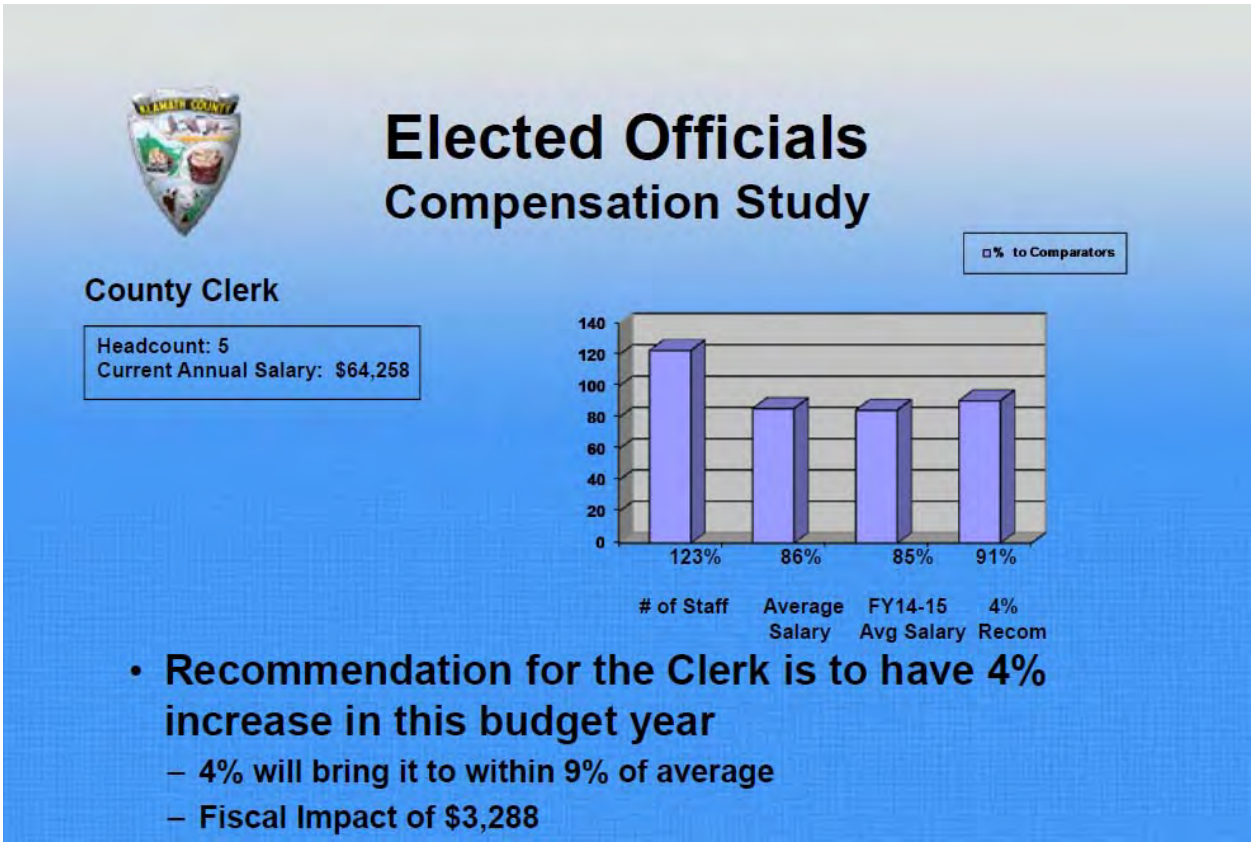
- Increase in salary for all Elected Officials
  - Over last year was 0 %

Individual Elected Official Overview:

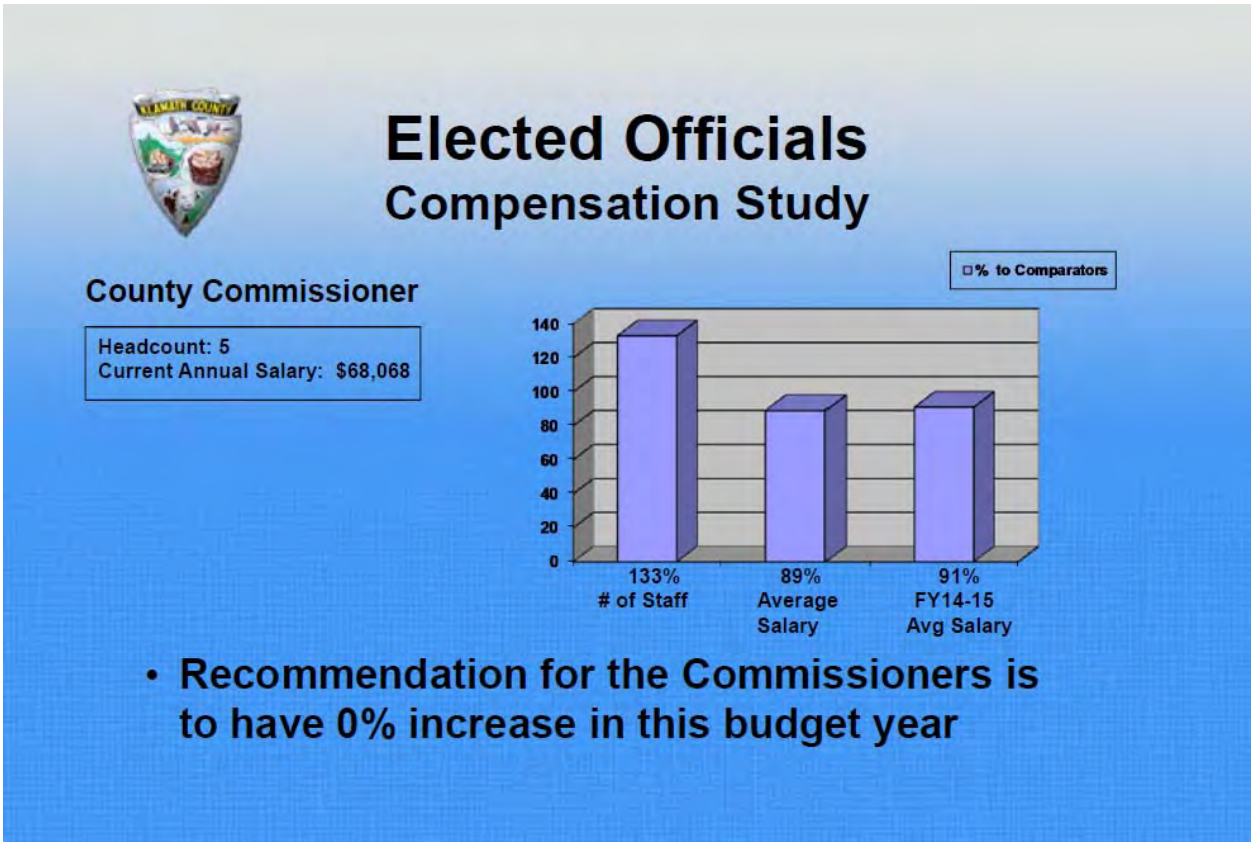
Assessor



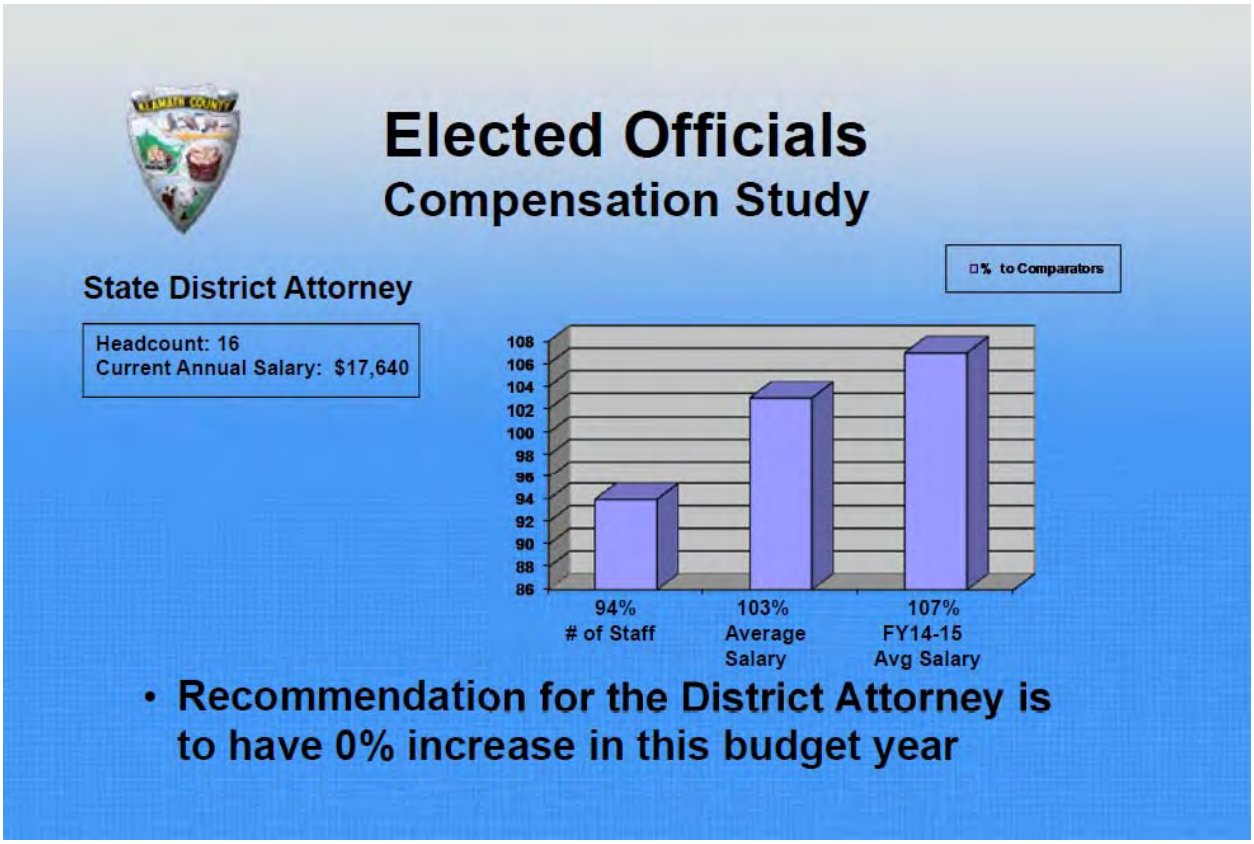
Clerk


Elected Officials
Compensation Study
County Clerk
Headcount: 5
Current Annual Salary: $64,258
% to Comparators
140
120
100
80
60
40
20
0
123%
86%
85%
91%
# of Staff
Average Salary
FY14-15 Avg Salary
4% Recom
• Recommendation for the Clerk is to have 4% increase in this budget year
– 4% will bring it to within 9% of average
– Fiscal Impact of $3,288

Commissioner

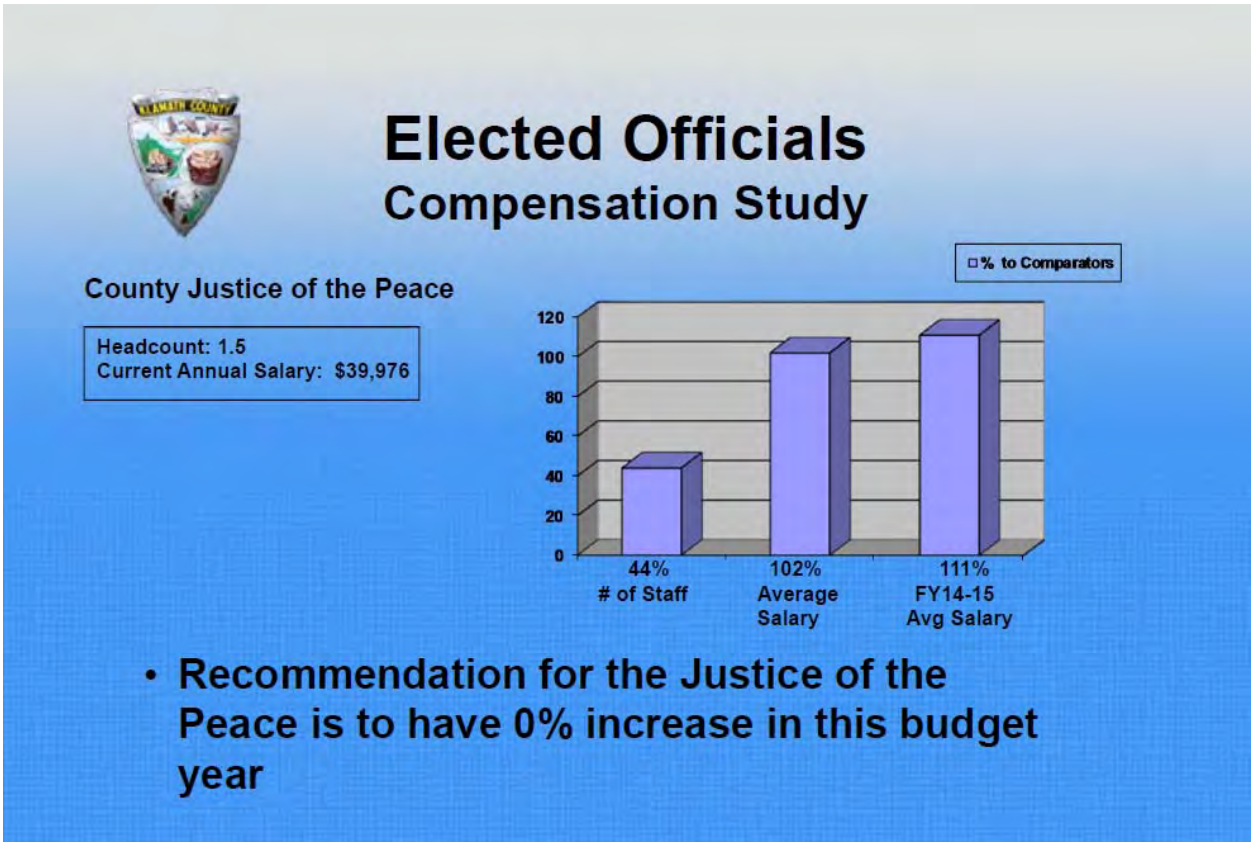


District Attorney

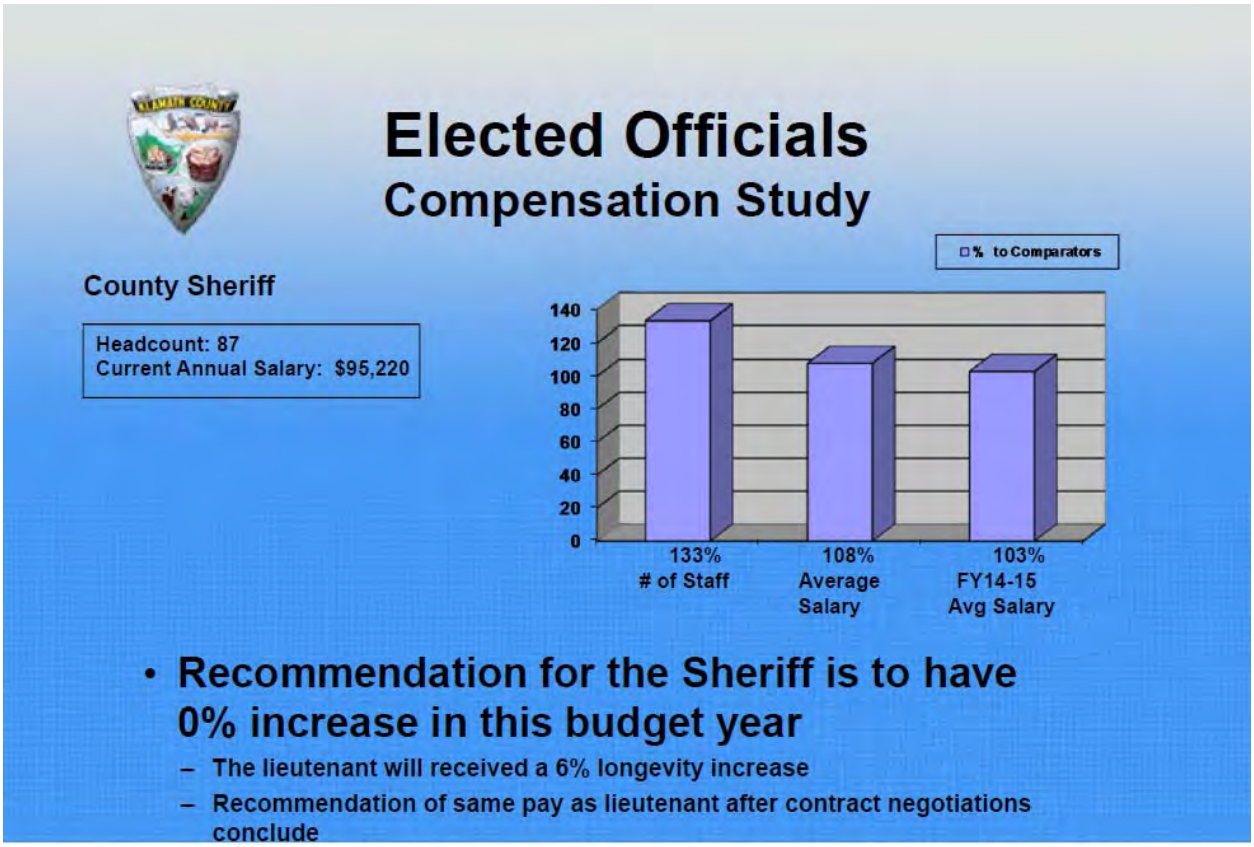


Department: Elected Officials Compensation Study FY 2016 Proposed Budget

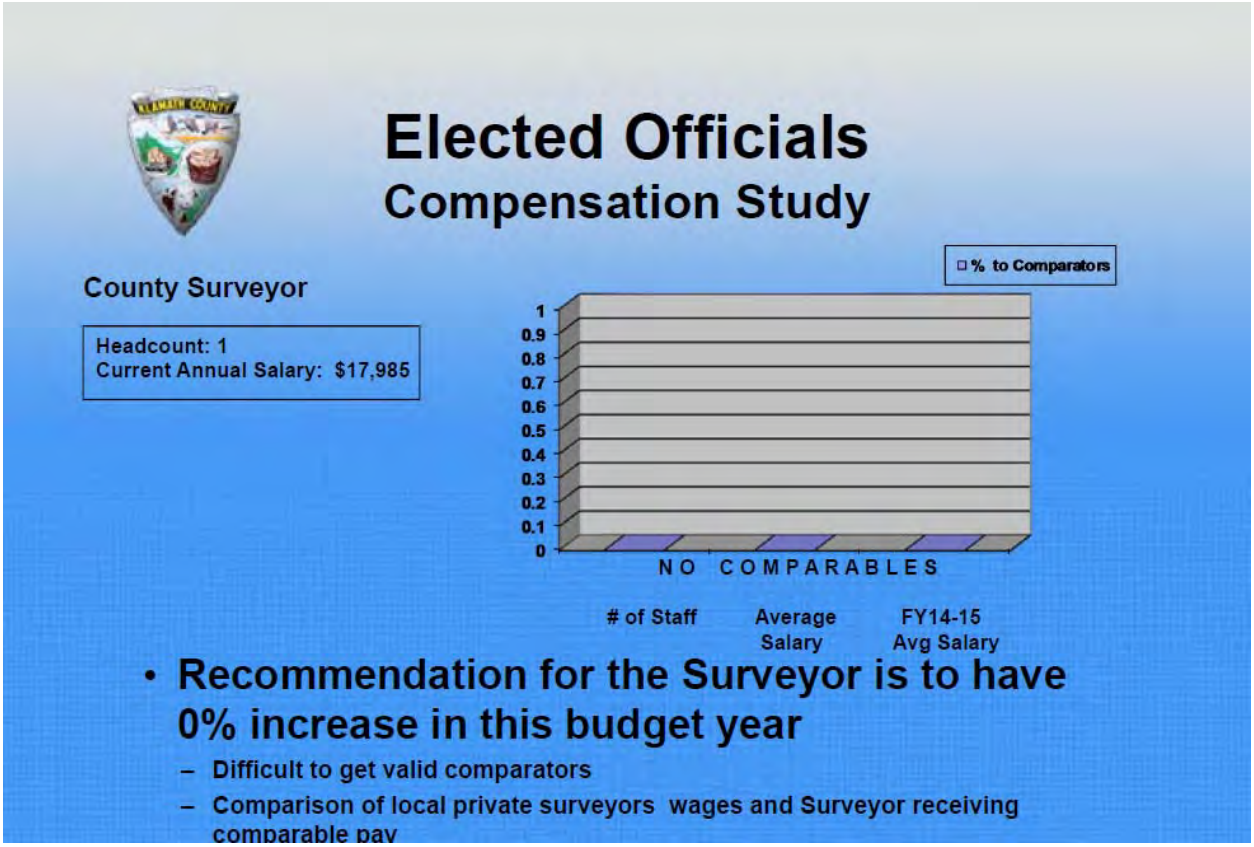
Justice of the Peace



Sheriff

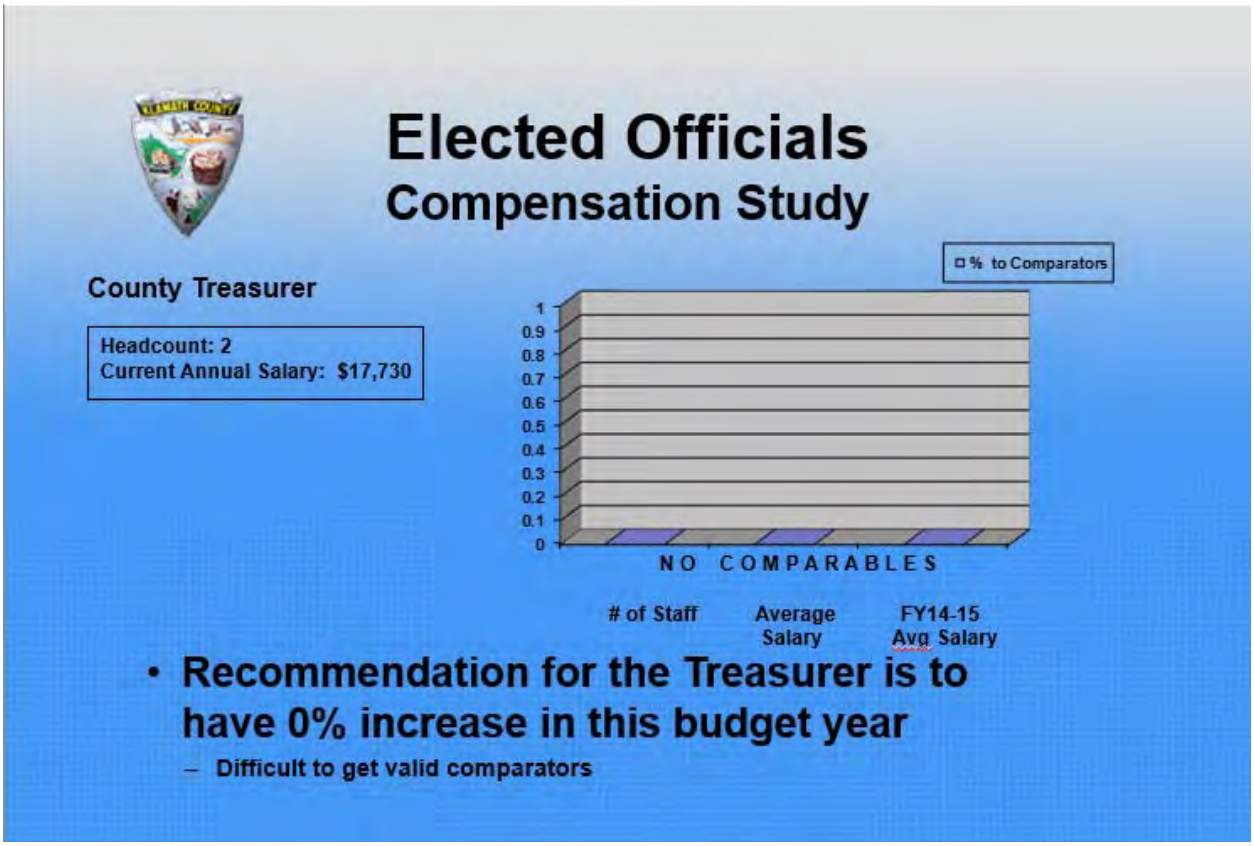

Elected Officials
Compensation Study
County Sheriff
Headcount: 87
Current Annual Salary: $95,220
% to Comparators
140
120
100
80
60
40
20
0
133%
# of Staff
108%
Average Salary
103%
FY14-15 Avg Salary
• Recommendation for the Sheriff is to have 0% increase in this budget year
– The lieutenant will received a 6% longevity increase
– Recommendation of same pay as lieutenant after contract negotiations conclude

Surveyor


Elected Officials
Compensation Study
County Surveyor
Headcount: 1
Current Annual Salary: $17,985
% to Comparators
1
0.9
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0
NO COMPARABLES
# of Staff
Average Salary
FY14-15 Avg Salary
• Recommendation for the Surveyor is to have 0% increase in this budget year
– Difficult to get valid comparators
– Comparison of local private surveyors wages and Surveyor receiving comparable pay

Department: Elected Officials Compensation Study FY 2016 Proposed Budget

Treasurer



Department: Elected Officials Compensation Study FY 2016 Proposed Budget

Compensation Board Recommendation:

- Increases in salary for the Assessor, Clerk and Sheriff
  - Assessor, and Clerk 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 2015-2016 Budget Cycle:

Position	Recommendation	Approved
Assessor	Increase 4%	
Clerk	Increase 4%	
Commissioner	No Change	
District Attorney	No Change	
Justice of the Peace	No Change	
Sheriff	Increase $1 based on ORS 204.112(4)	
Surveyor	No Change	
Treasurer	No Change	

Klamath County, Oregon
2015-2016 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.

1010 - Treasurer
1020 - Assessor
1030 - Tax Collector
1040 - County Clerk
1050 - Commissioners
1060 - Surveyor
1000 - General Fund Non-Departmental
2010 - PERS Reserve
2020 - County Schools
2181 - Emergency Telephone Excise Tax (inactive)
3010 - Equipment Reserve
3040 - Law Enforcement Memorial

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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.
- ORS 311.395 The county treasurer shall distribute the amount of money set out in the statement to the several taxing units according to the ratios provided in ORS 311.390.
- 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 2015-2016 fiscal year, the Treasurers' office will be bringing the day to day management of the investment portfolio in house. This will require additional staff time to manage the portfolio and reporting. The additional staff time is expected to be offset by reduced bank management fees.

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 personnel services 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:

Significant changes for the Treasurer's Office relate to a change in staffing and management of the County investment portfolio.

The Treasurer's Office in prior years shared staff with the Finance Office for daily deposits and special district activity. In the 2016 proposed budget, this shared position is proposed to be replaced with a half-time position dedicated to the Treasurer Office. This position will work on the daily deposits, special district activity and assist in the management of the investment portfolio.

The management of the investment portfolio is proposed to be brought back in house from being outsourced the past few years. The Treasurer's Office proposes to enter into an agreement with Multi-Bank Securities to utilize their trading platform to manage the investment portfolio. This will reduce contract services by $65,000 and provide funding for an increase in the staffing position.

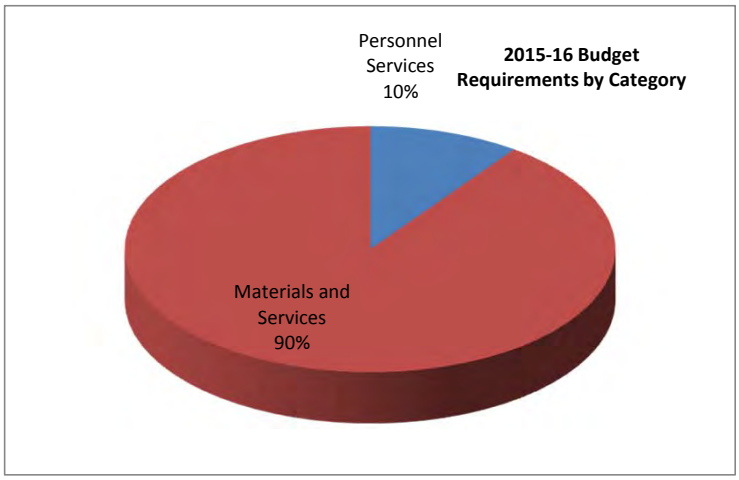
Key issues:

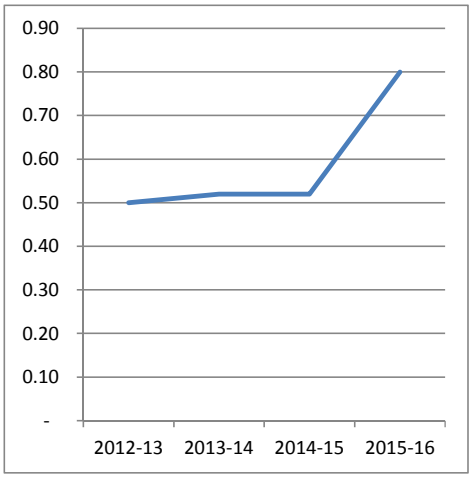
The change in the cost structure of the Treasurer's Office budget the past two operating cycles has placed an increased emphasis to manage the investments to maintain a positive investment return for the departments, while covering the costs of operating the Treasurer's Office. If investment earnings 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
2015-2016 Budget Financial Presentation
1010 Treasurer

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	27,385	31,080	34,897	34,592
Materials and Services	16,946	24,183	368,829	313,411
Subtotal Current Expenditures	**44,331**	**55,263**	**403,726**	**348,003**
Interfund Transfers	-	1,136	-	-
Subtotal Noncurrent Expenditures	**-**	**1,136**	**-**	**-**
Total Requirements by Budgetary Category	**44,331**	**56,399**	**403,726**	**348,003**
Requirements by Fund				
General Fund (1000)	44,331	56,399	403,726	348,003
Total Requirements by Fund	**44,331**	**56,399**	**403,726**	**348,003**
Resources by Budgetary Category				
Intergovernmental	8,773	9,316	27,542	18,491
Charges for Services	30,827	47,083	359,092	312,420
Interfund Transfers	4,731	-	17,092	17,092
Total Resources by Budgetary Category	**44,331**	**56,399**	**403,726**	**348,003**
Full-Time Employee Equivalents	0.50	0.52	0.52	0.80

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Treasurer	348,003	34,592	0.80
Total Mandates	**348,003**	**34,592**	**0.80**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Treasurer	Filled	Treasurer	1.0000	Elected Official	Non-Union	TU01	1	$17,907.30	$0.00	$1,369.91	$358.15	$34.58	$0.00	$0.00	$0.00	$0.00	$3,044.24	$22,714.18
Treasurer	Vacant	Office Assistant II	0.5000	.5000 Local 121	Local 121	LH06	1	$10,648.31	$186.35	$814.60	$212.97	$17.29	$0.00	$0.00	$0.00	$0.00	$0.00	$11,879.51
										$0.00								
			1.5000					**$28,555.61**	**$186.35**	**$2,184.50**	**$571.11**	**$51.88**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,044.24**	**$34,593.69**

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General Ledger

Budget Analysis

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Printed: 03/19/2015 - 5:21PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1010	Treasurer					
				R30	Charges for Service					
30,826.94	47,083.00	353,092.00	0.00	1011-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,000.00	0.00	1011-1000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
30,826.94	47,083.00	359,092.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1011-1000-4398	Intradepartmental Service Chg	0.00	303,369.00	312,420.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	303,369.00	312,420.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1011-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
8,773.25	9,315.72	27,542.00	0.00	1011-1000-4501	A&T Grant	0.00	27,542.00	18,491.00	0.00	0.00
8,773.25	9,315.72	27,542.00	0.00		State of Oregon Totals:	0.00	27,542.00	18,491.00	0.00	0.00
				R70	Interfund Transfers					
4,730.77	0.00	17,092.00	0.00	1011-1000-4900	Trans - General Non Dept	0.00	17,092.00	17,092.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
4,730.77	0.00	17,092.00	0.00		Interfund Transfers Totals:	0.00	17,092.00	17,092.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		REVENUES TOTALS:	0.00	348,003.00	348,003.00	0.00	0.00
				E10	Personnel Services					
8,124.43	7,155.88	9,657.00	0.00	1011-1000-5000	Salaries and Wages	0.50	10,648.00	10,648.00	0.00	0.00
14,778.17	17,730.00	17,730.00	0.00	1011-1000-5001	Elected Official Compensation	0.30	17,907.00	17,907.00	0.00	0.00
1,670.78	1,796.98	2,095.00	0.00	1011-1000-5110	FICA	0.00	2,184.00	2,184.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
35.95	36.84	43.00	0.00	1011-1000-5120	Workmans Compensation Tax	0.00	52.00	52.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
8.27	3.36	0.00	0.00	1011-1000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
3.75	1.63	0.00	0.00	1011-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
1,914.06	3,615.51	4,656.00	0.00	1011-1000-5140	Retirement - General	0.00	3,044.00	3,044.00	0.00	0.00
329.02	164.58	169.00	0.00	1011-1000-5156	Unemployment Compensation	0.00	186.00	186.00	0.00	0.00
521.00	575.12	547.00	0.00	1011-1000-5157	Workmans Compensation	0.00	571.00	571.00	0.00	0.00
27,385.43	31,079.90	34,897.00	0.00		Personnel Services Totals:	0.80	34,592.00	34,592.00	0.00	0.00
				E20	Material and Services					
0.00	3,630.52	0.00	0.00	1011-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,800.00	0.00	1011-1000-6231	Audit Fees	0.00	6,200.00	6,200.00	0.00	0.00
0.00	0.00	65,000.00	0.00	1011-1000-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
250.00	250.00	250.00	0.00	1011-1000-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
0.00	0.00	51,350.00	0.00	1011-1000-6311	Bank Fees	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
3,196.76	1,336.89	5,000.00	0.00	1011-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
778.31	427.06	1,000.00	0.00	1011-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
607.61	890.08	1,500.00	0.00	1011-1000-6701	Mgmt Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
668.85	571.30	800.00	0.00	1011-1000-6755	Telephone	0.00	800.00	800.00	0.00	0.00
5,501.53	7,105.85	130,700.00	0.00		Material and Services Totals:	0.00	68,750.00	68,750.00	0.00	0.00
				E21	Interdepartmental Charges					
7,204.00	10,795.00	231,927.00	0.00	1011-1000-6990	Internal Services	0.00	236,277.00	236,277.00	0.00	0.00
3,162.00	3,188.00	3,437.00	0.00	1011-1000-6991	Facility Services	0.00	3,396.00	3,396.00	0.00	0.00
450.00	375.00	374.00	0.00	1011-1000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00
210.00	305.00	453.00	0.00	1011-1000-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
159.00	840.00	674.00	0.00	1011-1000-6994	Risk Management	0.00	378.00	378.00	0.00	0.00
259.00	1,574.00	1,264.00	0.00	1011-1000-6995	Insurance Liability	0.00	743.00	743.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1011-1000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
11,444.00	17,077.00	238,129.00	0.00		Interdepartmental Charges Totals:	0.00	244,661.00	244,661.00	0.00	0.00
				E70	Interfund Transfers					
0.00	1,135.97	0.00	0.00	1011-1000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-9151	Trans - General Admin	0.00	0.00	0.00	0.00	0.00
0.00	1,135.97	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		EXPENDITURES TOTALS:	0.80	348,003.00	348,003.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		DEPARTMENT REVENUES	0.00	348,003.00	348,003.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		DEPARTMENT EXPENSES	0.80	348,003.00	348,003.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Totals:	(0.80)	0.00	0.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		FUND REVENUES	0.00	348,003.00	348,003.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		FUND EXPENSES	0.80	348,003.00	348,003.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(0.80)	0.00	0.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		REPORT REVENUES	0.00	348,003.00	348,003.00	0.00	0.00
44,330.96	56,398.72	403,726.00	0.00		REPORT EXPENSES	0.80	348,003.00	348,003.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.80)	0.00	0.00	0.00	0.00

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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: 7/1/14-6/30/15

1,512	****Number of properties reappraised
3,285	****Number of deeds worked
315	****Number of mobile title transfers, trip permits, re-titles and de-titles
1,558	****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
202	****Number of accounts for the Senior Citizen Program (82 Active)
168	****Number of property tax appeals
60	****Number of withdrawn appeals
108	****Number of appeals heard at BOPTA
1	****Number of appeals that went on to Magistrate

Success: We reappraised Running Y this past year, which had not been reappraised since 2003.

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 drought conditions continue in the Klamath Basin area.

With new tax proposals, there will be issues dealing with the public because of higher property 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 fundamental 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 2015-2016 fiscal year.

The GIS Department has moved from the IT Department and is now 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, is currently at 11.50 Employees (FTE). For the 2015-16 tax year, we will have a new Appraiser II, Office Manager and half time deed clerk added to the office, which will total to 14 employees (FTE). We have a strong belief in cross-training, and will be training one of our appraisers to do sales data analysis as backup for the ratio study. 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.

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. We currently process over 30,000 accounts for this fire protection. There is state legislation in process to determine how much ODF should be charged per account in each county.

Key Issues:

Software Program:
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 one years (July 2016) for "go live".

Online Services:
Because of our 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:

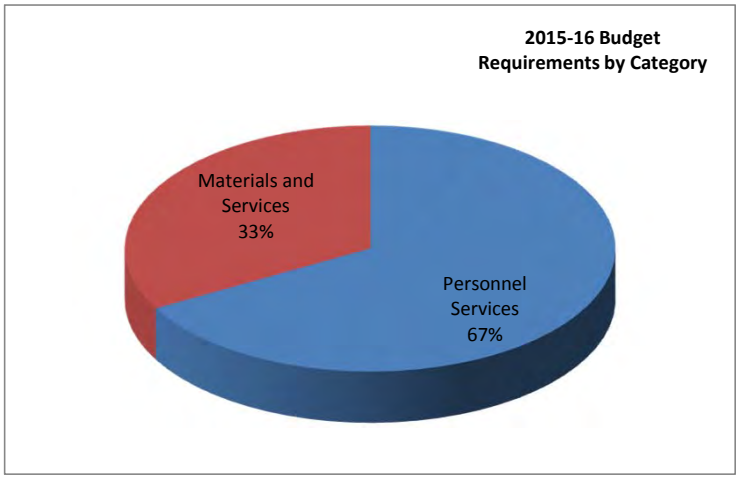
- Ownership of the property
- Year built and square footage of structures
- Real market and Assessed values
- Levied taxes

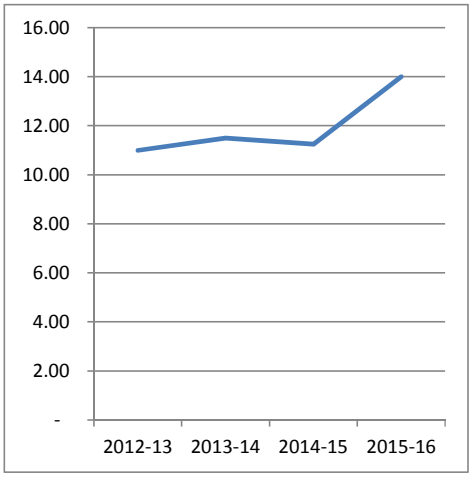
We would like to provide this service to our customers, especially in this technological age. To do this we need to work closely with the IT Department and the Tax Office.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1020 Assessor

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	778,847	771,849	779,169	1,010,121
Materials and Services	405,838	513,966	543,979	500,162
Subtotal Current Expenditures	**1,184,685**	**1,285,815**	**1,323,148**	**1,510,283**
Interfund Transfers	5,000	5,000	-	89,000
Subtotal Noncurrent Expenditures	**5,000**	**5,000**	**-**	**89,000**
Total Requirements by Budgetary Category	**1,189,685**	**1,290,815**	**1,323,148**	**1,599,283**
Requirements by Fund				
General Fund (1000)	987,223	1,006,655	1,026,794	1,276,013
Geographic Information Systems (6000)	202,462	284,160	296,354	323,270
Total Requirements by Fund	**1,189,685**	**1,290,815**	**1,323,148**	**1,599,283**
Resources by Budgetary Category				
Licenses, Fees and Permits	21,208	28,843	19,800	26,975
Intergovernmental	306,821	344,232	318,896	364,177
Charges for Services	9,888	27,508	37,200	53,318
Interfund Transfers	851,768	890,102	947,252	1,154,813
Miscellaneous	-	130	-	-
Total Resources by Budgetary Category	**1,189,685**	**1,290,815**	**1,323,148**	**1,599,283**
Full-Time Employee Equivalents	11.00	11.50	11.25	14.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Assessor	1,276,013	865,763	12.50
GIS	323,270	144,358	1.50
Total Mandates	**1,599,283**	**1,010,121**	**14.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560	51100	51570	51200	51300	51330	51340	51400/51410	
Assessor	Filled	Assessor	1.0000	Elected Official	Non-Union	AS01	1	$67,491.23	$0.000	$5,163.08	$1,349.82	$34.58	$11,100.00	$58.08	$0.00	$11,473.51	$96,670.31
Assessor	Vacant	Office Manager	1.0000	Full-time Non-Union	Non-Union	UF21	1	$38,547.47	$674.58	$2,948.88	$770.95	$26.53	$11,100.00	$14.28	$183.00	$6,553.07	$60,818.77
Assessor	Filled	Sr. Sales Analyst	1.0000	Full-time Local 121	Local 121	LH23	4	$55,422.17	$969.89	$4,239.80	$1,108.44	$34.32	$11,100.00	$14.28	$183.00	$9,421.77	$82,493.67
Assessor	Filled	Property Appraiser I	1.0000	Full-time Local 121	Local 121	LH18	1	$39,223.39	$686.41	$3,000.59	$784.47	$34.58	$11,100.00	$14.28	$183.00	$6,667.98	$61,694.70
Assessor	Vacant	Property Appraiser II	1.0000	Full-time Local 121	Local 121	LH21	1	$44,244.46	$774.28	$3,384.70	$884.89	$34.58	$11,100.00	$14.28	$183.00	$7,521.56	$68,141.76
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 121	Local 121	LH21	2	$46,479.63	$813.39	$3,555.69	$929.59	$34.58	$11,100.00	$14.28	$183.00	$7,901.54	$71,011.71
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 121	Local 121	LH23	2	$53,047.55	$928.33	$4,058.14	$1,060.95	$34.58	$11,100.00	$14.28	$183.00	$9,018.08	$79,444.92
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 121	Local 121	LH23	1	$52,263.03	$914.60	$3,998.12	$1,045.26	$34.58	$11,100.00	$14.28	$183.00	$8,884.72	$78,437.59
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	5	$37,864.33	$662.63	$2,896.62	$757.29	$34.58	$11,100.00	$14.28	$183.00	$6,436.94	$59,949.67
Assessor	Filled	Assessment Specialist	0.5000	.5000 Full-time Local 121	Local 121	LH14	7	$19,878.25	$347.87	$1,520.69	$397.57	$17.29	$5,550.00	$7.14	$91.50	$3,379.30	$31,189.61
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	5	$37,986.99	$664.77	$2,906.00	$759.74	$34.58	$11,100.00	$14.28	$183.00	$6,457.79	$60,107.16
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	2	$32,781.04	$573.67	$2,507.75	$655.62	$34.58	$11,100.00	$14.28	$183.00	$5,572.78	$53,422.73
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$39,756.51	$695.74	$3,041.37	$795.13	$34.58	$11,100.00	$14.28	$183.00	$6,758.61	$62,379.22
			12.5000					**$564,986.08**	**$8,706.16**	**$43,221.44**	**$11,299.72**	**$423.98**	**$138,750.00**	**$222.30**	**$2,104.50**	**$96,047.63**	**$865,761.82**
								50000	**51560**	**51100**	**51570**	**51200**	**51300**	**51330**	**51340**	**51400/51410**	
GIS	Filled	Sr. GIS Analyst	1.0000	Full-time Local 121	Local 121	LH27	7	$75,025.06	$1,312.94	$5,739.42	$1,500.50	$34.58	$11,100.00	$14.28	$183.00	$12,754.26	$107,664.04
GIS	Filled	GIS Planner	0.5000	.5000 Local 121	Local 121	LH18	7	$24,165.10	$422.89	$1,848.63	$483.30	$17.29	$5,550.00	$7.14	$91.50	$4,108.07	$36,693.92
			1.5000					**$99,190.16**	**$1,735.83**	**$7,588.05**	**$1,983.80**	**$51.88**	**$16,650.00**	**$21.42**	**$274.50**	**$16,862.33**	**$144,357.96**
			$14.00					**$664,176.24**	**$10,441.99**	**$50,809.48**	**$13,283.52**	**$475.86**	**$155,400.00**	**$243.72**	**$2,379.00**	**$112,909.96**	**$1,010,119.78**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1020	Assessor					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1021-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
17,610.00	20,080.00	15,500.00	0.00	1021-1000-4112	Fees - Manufactured Homes	0.00	20,000.00	20,000.00	0.00	0.00
425.00	360.00	500.00	0.00	1021-1000-4112	Fees - Personal Property	0.00	500.00	500.00	0.00	0.00
1,000.00	500.00	1,000.00	0.00	1021-1000-4112	Fees - Disqualification	0.00	1,000.00	1,000.00	0.00	0.00
1,905.00	2,880.00	2,200.00	0.00	1021-1000-4112	Fees - Combinations Segreg	0.00	2,000.00	2,000.00	0.00	0.00
1,137.50	1,381.60	1,000.00	0.00	1021-1000-4112	Application - Taxing Districts	0.00	1,000.00	1,000.00	0.00	0.00
750.00	6,041.81	1,500.00	0.00	1021-1000-4112	Application Exempt Spec Assmt	0.00	2,000.00	2,000.00	0.00	0.00
285.00	480.00	300.00	0.00	1021-1000-4163	Permits - Mobile Home	0.00	300.00	300.00	0.00	0.00
23,112.50	31,723.41	22,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	26,800.00	26,800.00	0.00	0.00
				R30	Charges for Service					
6,767.53	3,083.00	2,500.00	0.00	1021-1000-4301	Copies & Maps	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4317	Services - Data Process Other	0.00	30,000.00	30,000.00	0.00	0.00
6,767.53	3,083.00	2,500.00	0.00		Charges for Service Totals:	0.00	35,000.00	35,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	18,667.24	30,000.00	0.00	1021-1000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	18,667.24	30,000.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	130.00	0.00	0.00	1021-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	130.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
197,851.42	192,770.99	150,196.00	0.00	1021-1000-4501	A&T Grant	0.00	150,196.00	190,538.00	0.00	0.00
197,851.42	192,770.99	150,196.00	0.00		State of Oregon Totals:	0.00	150,196.00	190,538.00	0.00	0.00
				R70	Interfund Transfers					
759,491.35	760,280.25	822,098.00	0.00	1021-1000-4900	Trans - General Non Dept	0.00	1,064,017.00	1,023,675.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
759,491.35	760,280.25	822,098.00	0.00		Interfund Transfers Totals:	0.00	1,064,017.00	1,023,675.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		REVENUES TOTALS:	0.00	1,276,013.00	1,276,013.00	0.00	0.00
				E10	Personnel Services					
392,739.45	355,201.41	361,836.00	0.00	1021-1000-5000	Salaries and Wages	11.50	497,495.00	497,495.00	0.00	0.00
66,822.99	66,895.64	66,823.00	0.00	1021-1000-5001	Elected Official Compensation	1.00	67,492.00	67,492.00	0.00	0.00
0.00	12,108.00	0.00	0.00	1021-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
32,394.76	30,777.53	32,792.00	0.00	1021-1000-5110	FICA	0.00	43,221.00	43,221.00	0.00	0.00
272.72	294.31	345.00	0.00	1021-1000-5120	Workmans Compensation Tax	0.00	424.00	424.00	0.00	0.00
90,435.74	90,598.19	105,000.00	0.00	1021-1000-5130	Medical Insurance	0.00	138,750.00	138,750.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
282.86	266.95	274.00	0.00	1021-1000-5133	Life Insurance	0.00	222.00	222.00	0.00	0.00
191.81	176.75	184.00	0.00	1021-1000-5134	Short Term Disability	0.00	2,105.00	2,105.00	0.00	0.00
49,587.78	65,959.27	72,871.00	0.00	1021-1000-5140	Retirement - General	0.00	96,048.00	96,048.00	0.00	0.00
9,022.24	8,442.90	6,332.00	0.00	1021-1000-5156	Unemployment Compensation	0.00	8,706.00	8,706.00	0.00	0.00
11,123.42	10,732.48	8,574.00	0.00	1021-1000-5157	Workmans Compensation	0.00	11,300.00	11,300.00	0.00	0.00
652,873.77	641,453.43	655,031.00	0.00		Personnel Services Totals:	12.50	865,763.00	865,763.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1021-1000-6110	Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
0.00	93,230.02	110,000.00	0.00	1021-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6222	Microfilm or Microfiche	0.00	0.00	0.00	0.00	0.00
184,073.72	87,835.59	82,000.00	0.00	1021-1000-6232	Software Support	0.00	90,000.00	90,000.00	0.00	0.00
0.00	7,304.15	0.00	0.00	1021-1000-6232	Hardware Maintenance	0.00	10,000.00	10,000.00	0.00	0.00
200.00	200.00	400.00	0.00	1021-1000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
4,068.13	3,560.90	2,500.00	0.00	1021-1000-6333	Vehicle Fuel	0.00	1,000.00	1,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1021-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	1021-1000-6535	Equipment Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
2,406.70	460.15	2,500.00	0.00	1021-1000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
4,432.80	4,952.87	4,500.00	0.00	1021-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	1,187.29	1,000.00	0.00	1021-1000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
2,180.18	3,143.95	2,500.00	0.00	1021-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6604	Publications & Periodicals	0.00	200.00	200.00	0.00	0.00
1,595.58	3,572.03	6,500.00	0.00	1021-1000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
6,632.74	5,935.74	1,500.00	0.00	1021-1000-6702	Staff Travel & Training	0.00	7,000.00	7,000.00	0.00	0.00
0.00	32.08	0.00	0.00	1021-1000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
4,121.18	3,075.69	3,000.00	0.00	1021-1000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
209,711.03	214,490.46	217,400.00	0.00		Material and Services Totals:	0.00	119,600.00	119,600.00	0.00	0.00
				E21	Interdepartmental Charges					
73,180.00	93,399.00	101,212.00	0.00	1021-1000-6990	Internal Services	0.00	137,469.00	137,469.00	0.00	0.00
28,466.00	28,648.00	30,887.00	0.00	1021-1000-6991	Facility Services	0.00	30,517.00	30,517.00	0.00	0.00
7,200.00	9,150.00	7,753.00	0.00	1021-1000-6992	Steering Comm Hardware Chg	0.00	10,022.00	10,022.00	0.00	0.00
2,310.00	4,880.00	5,436.00	0.00	1021-1000-6993	Steering Comm User Chg	0.00	6,650.00	6,650.00	0.00	0.00
3,226.00	3,354.00	3,159.00	0.00	1021-1000-6994	Risk Management	0.00	3,032.00	3,032.00	0.00	0.00
5,256.00	6,280.00	5,916.00	0.00	1021-1000-6995	Insurance Liability	0.00	5,960.00	5,960.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6998	Vehicle Fuel - Internal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6999	Postage - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
119,638.00	145,711.00	154,363.00	0.00		Interdepartmental Charges Totals:	0.00	201,650.00	201,650.00	0.00	0.00
				E70	Interfund Transfers					
5,000.00	5,000.00	0.00	0.00	1021-1000-9003	Trans - Equipment Reserve	0.00	89,000.00	89,000.00	0.00	0.00
5,000.00	5,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	89,000.00	89,000.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		EXPENDITURES TOTALS:	12.50	1,276,013.00	1,276,013.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
987,222.80	1,006,654.89	1,026,794.00	0.00		DEPARTMENT REVENUES	0.00	1,276,013.00	1,276,013.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		DEPARTMENT EXPENSES	12.50	1,276,013.00	1,276,013.00	0.00	0.00
0.00	0.00	0.00	0.00		Assessor Totals:	(12.50)	0.00	0.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		FUND REVENUES	0.00	1,276,013.00	1,276,013.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		FUND EXPENSES	12.50	1,276,013.00	1,276,013.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(12.50)	0.00	0.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		REPORT REVENUES	0.00	1,276,013.00	1,276,013.00	0.00	0.00
987,222.80	1,006,654.89	1,026,794.00	0.00		REPORT EXPENSES	12.50	1,276,013.00	1,276,013.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(12.50)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:23PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1535	Geographic Information Systems					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1536-1500-4117	Fees - GIS	0.00	175.00	175.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	175.00	175.00	0.00	0.00
				R30	Charges for Service					
1,215.00	2,876.10	2,500.00	0.00	1536-1500-4301	Copies & Maps	0.00	18,318.00	18,318.00	0.00	0.00
1,215.00	2,876.10	2,500.00	0.00		Charges for Service Totals:	0.00	18,318.00	18,318.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1536-1500-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
63,167.76	110,613.95	125,000.00	0.00	1536-1500-4500	Grants - State	0.00	125,000.00	125,000.00	0.00	0.00
45,801.98	40,847.39	43,700.00	0.00	1536-1500-4501	A&T Grant	0.00	43,700.00	48,639.00	0.00	0.00
108,969.74	151,461.34	168,700.00	0.00		State of Oregon Totals:	0.00	168,700.00	173,639.00	0.00	0.00
				R70	Interfund Transfers					
92,277.03	129,822.32	125,154.00	0.00	1536-1500-4901	Trans - Internal Serv Non Dept	0.00	136,077.00	131,138.00	0.00	0.00
92,277.03	129,822.32	125,154.00	0.00		Interfund Transfers Totals:	0.00	136,077.00	131,138.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		REVENUES TOTALS:	0.00	323,270.00	323,270.00	0.00	0.00
				E10	Personnel Services					
94,955.56	94,715.42	86,369.00	0.00	1536-1500-5000	Salaries and Wages	1.50	99,190.00	99,190.00	0.00	0.00
6,383.35	6,590.17	6,607.00	0.00	1536-1500-5110	FICA	0.00	7,588.00	7,588.00	0.00	0.00
38.26	43.71	43.00	0.00	1536-1500-5120	Workmans Compensation Tax	0.00	52.00	52.00	0.00	0.00
10,200.00	9,400.00	13,125.00	0.00	1536-1500-5130	Medical Insurance	0.00	16,650.00	16,650.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1536-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
34.40	34.24	37.00	0.00	1536-1500-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00
33.55	33.43	36.00	0.00	1536-1500-5134	Short Term Disability	0.00	274.00	274.00	0.00	0.00
9,822.28	15,003.31	14,683.00	0.00	1536-1500-5140	Retirement - General	0.00	16,862.00	16,862.00	0.00	0.00
2,183.89	2,178.50	1,511.00	0.00	1536-1500-5156	Unemployment Compensation	0.00	1,736.00	1,736.00	0.00	0.00
2,322.00	2,397.12	1,727.00	0.00	1536-1500-5157	Workmans Compensation	0.00	1,984.00	1,984.00	0.00	0.00
125,973.29	130,395.90	124,138.00	0.00		Personnel Services Totals:	1.50	144,358.00	144,358.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1536-1500-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
63,167.76	105,430.00	123,000.00	0.00	1536-1500-6200	Contract Services	0.00	125,000.00	125,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6232	Software Support	0.00	10,000.00	10,000.00	0.00	0.00
6,842.85	9,667.12	11,000.00	0.00	1536-1500-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
175.00	175.00	275.00	0.00	1536-1500-6310	Dues & Fees	0.00	175.00	175.00	0.00	0.00
149.99	5,293.94	836.00	0.00	1536-1500-6330	Equipment	0.00	500.00	500.00	0.00	0.00
907.70	1,410.58	1,000.00	0.00	1536-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
15.17	1.88	50.00	0.00	1536-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,582.54	3,274.02	4,000.00	0.00	1536-1500-6702	Staff Travel & Training	0.00	4,230.00	4,230.00	0.00	0.00
299.47	154.32	200.00	0.00	1536-1500-6755	Telephone	0.00	200.00	200.00	0.00	0.00
73,140.48	125,406.86	140,361.00	0.00		Material and Services Totals:	0.00	140,105.00	140,105.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	22,207.00	22,326.00	0.00	1536-1500-6990	Internal Services	0.00	29,077.00	29,077.00	0.00	0.00
2,028.00	2,090.00	2,253.00	0.00	1536-1500-6991	Facility Services	0.00	2,227.00	2,227.00	0.00	0.00
900.00	3,450.00	5,782.00	0.00	1536-1500-6992	Steering Comm Hardware Chg	0.00	5,318.00	5,318.00	0.00	0.00
420.00	610.00	906.00	0.00	1536-1500-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
0.00	0.00	205.00	0.00	1536-1500-6994	Risk Management	0.00	231.00	231.00	0.00	0.00
0.00	0.00	383.00	0.00	1536-1500-6995	Insurance Liability	0.00	454.00	454.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6998	Software Data Purchases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6999	Postage - Internal	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,348.00	28,357.00	31,855.00	0.00		Interdepartmental Charges Totals:	0.00	38,807.00	38,807.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		EXPENDITURES TOTALS:	1.50	323,270.00	323,270.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		DEPARTMENT REVENUES	0.00	323,270.00	323,270.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		DEPARTMENT EXPENSES	1.50	323,270.00	323,270.00	0.00	0.00
0.00	0.00	0.00	0.00		Geographic Information Systems To	(1.50)	0.00	0.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		FUND REVENUES	0.00	323,270.00	323,270.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		FUND EXPENSES	1.50	323,270.00	323,270.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(1.50)	0.00	0.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		REPORT REVENUES	0.00	323,270.00	323,270.00	0.00	0.00
202,461.77	284,159.76	296,354.00	0.00		REPORT EXPENSES	1.50	323,270.00	323,270.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.50)	0.00	0.00	0.00	0.00

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Department Mission:

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

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.
- 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 311.390.

Self-Imposed Services:

- Administering the transient room tax as adopted by the Klamath County Board of Commissioners.
- 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.
- 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.
- The distribution of proceeds is required in accordance with ORS 275.275.

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

Quicker turnaround for inquiries

Auditing the property management files/contracts.

$1,684,087.87 Transient room tax collected in calendar year 2014.

Implementing a new database for property sales

Holding a Property Sale

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:

Audit the foreclosures

New Data Base System for Property Sales

Efficient working relationship between Assessment and Taxation.

Continued audit of files/contracts for Property Management and tax payment plans.

Key issues:

Being proactive with properties during the foreclosure process

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.

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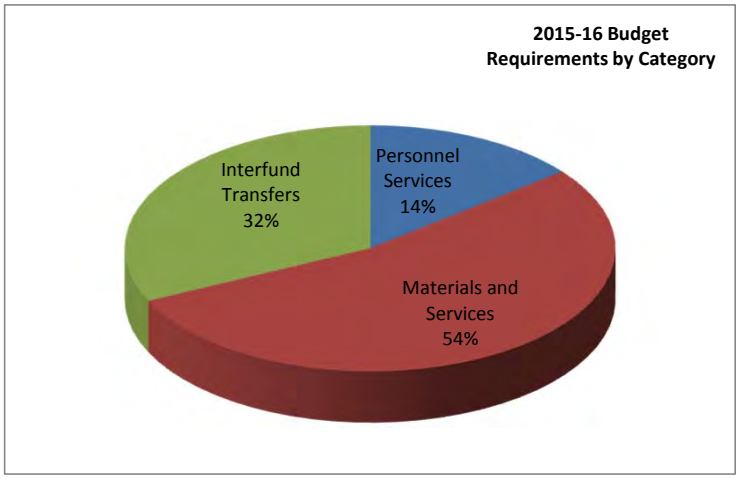
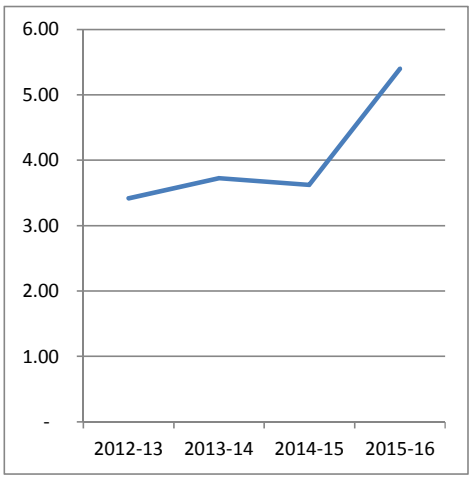
Klamath County, Oregon
2015-2016 Budget Financial Presentation
1030 Tax Collector

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	249,957	239,162	281,504	379,334
Materials and Services	977,678	1,100,978	1,481,852	1,427,771
Subtotal Current Expenditures	**1,227,635**	**1,340,140**	**1,763,356**	**1,807,105**
Interfund Transfers	812,066	881,493	766,058	852,495
Reserves	-	-	220,000	-
Contingency	-	-	39,797	-
Unappropriated Fund Balance	291,905	313,219	-	-
Subtotal Noncurrent Expenditures	**1,103,971**	**1,194,712**	**1,025,855**	**852,495**
Total Requirements by Budgetary Category	**2,331,606**	**2,534,852**	**2,789,211**	**2,659,600**
Requirements by Fund				
General Fund (1000)	344,047	406,876	798,704	742,681
Property Sales (1000)	-	-	-	266,919
Property Sales (2130)	422,392	420,894	539,507	-
Transient Room Tax (2131)	1,565,167	1,707,082	1,451,000	1,650,000
Total Requirements by Fund	**2,331,606**	**2,534,852**	**2,789,211**	**2,659,600**
Resources by Budgetary Category				
Taxes	1,563,242	1,707,082	1,450,000	1,650,000
Licenses, Fees and Permits	41,550	17,116	33,757	-
Intergovernmental	77,291	88,145	113,840	117,378
Charges for Services	220,153	172,018	247,146	307,419
Fines and Forfeitures	22,433	5,456	-	-
Investment Earnings	1,564	2,894	2,500	1,500
Sale of Capital Assets	11,357	1,735	150,000	-
Interfund Transfers	153,140	246,001	541,968	583,303
Miscellaneous	788	2,500	-	-
Beginning Fund Balance	240,090	291,905	250,000	-
Total Resources by Budgetary Category	**2,331,606**	**2,534,852**	**2,789,211**	**2,659,600**
Full-Time Employee Equivalents	3.42	3.73	3.63	5.40

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Tax Collector	742,681	260,547	3.46
Property Sales	266,919	118,787	1.94
Transient Room Tax	1,650,000	-	-
Total Mandates	**2,659,600**	**379,334**	**5.40**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA	Medicare	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560			51100	51570	51200	51300	51310	51330	51340	51400/51410	
Tax Collector	Filled	Property Manager/Tax Collector	0.5000	.5000 Full-time Department Head	Non-union	DF11	2	$31,308.52	$547.90	$1,941.13	$453.97	$2,395.10	$626.17	$17.29	$5,550.00	$0.00	$29.04	$91.50	$5,322.45	$45,887.97
Tax Collector	Filled	Senior Chief Office Deputy	0.7500	.7500 Non-Union	Non-Union	UF27 - 0.75	7	$50,883.64	$890.46	$3,154.79	$737.81	$3,892.60	$1,017.67	$25.94	$11,100.00	$0.00	$14.28	$183.00	$8,650.22	$76,657.81
Tax Collector	Filled	Tax/Property Specialist	0.9375	.9375 Local 121	Local 121	LH15	6	$38,446.46	$672.81	$2,383.68	$557.47	$2,941.15	$768.93	$32.42	$11,100.00	$0.00	$14.28	$183.00	$6,535.90	$60,694.95
Tax Collector	Filled	Tax/Property Specialist	0.3385	.9375 Local 121	Local 121	LH15	7	$14,021.71	$245.38	$869.35	$203.31	$1,072.66	$280.43	$11.62	$3,700.00	$0.00	$4.76	$61.00	$2,383.69	$21,781.25
Tax Collector	Vacant	Tax/Property Specialist	0.9375	.9375 Local 121	Local 121	LH15	1	$30,940.69	$541.46	$1,918.32	$448.64	$2,366.96	$618.81	$32.42	$11,100.00	$0.00	$14.28	$183.00	$5,259.92	$51,057.55
Tax Collector	Vacant	Temporary Help	0.0000	Part-time non-union				$4,009.70	$70.17	$248.60	$58.14	$306.74	$80.19	$0.00	$0.00		$0.00	$0.00	$0.00	$4,466.81
			3.4635					**$169,610.72**	**$2,968.19**	**$10,515.86**	**$2,459.36**	**$12,975.22**	**$3,392.21**	**$119.69**	**$42,550.00**	**$0.00**	**$76.64**	**$701.50**	**$28,152.17**	**$260,546.35**
Property Management	Filled	Property Manager/Tax Collector	0.5000	.5000 Full-time Department Head	Non-union	DF11	2	$31,308.52	$547.90	$1,941.13	$453.97	$2,395.10	$626.17	$17.29	$5,550.00	$0.00	$29.04	$91.50	$5,322.45	$45,887.97
Property Management	Vacant	Accounting Assistant II	0.9375	.9375 Local 121	Local 121	LH09	1	$23,101.33	$404.27	$1,432.28	$334.97	$1,767.25	$462.03	$32.42	$11,100.00	$0.00	$14.28	$183.00	$3,927.23	$40,991.81
Property Management	Vacant	Tax/Property Specialist	0.5000	.5000 Local 121	Local 121	LH15	6	$20,360.47	$356.31	$1,262.35	$295.23	$1,557.58	$407.21	$17.29	$5,550.00	$0.00	$14.28	$183.00	$3,461.28	$31,907.41
			1.9375					**$74,770.32**	**$1,308.48**	**$4,635.76**	**$1,084.17**	**$5,719.93**	**$1,495.41**	**$67.01**	**$22,200.00**	**$0.00**	**$57.60**	**$457.50**	**$12,710.95**	**$118,787.19**
			5.4010					**$244,381.03**	**$4,276.67**	**$15,151.62**	**$3,543.52**	**$18,695.15**	**$4,887.62**	**$186.70**	**$64,750.00**	**$0.00**	**$134.24**	**$1,159.00**	**$40,863.13**	**$379,333.54**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 9:22PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R20	Licenses, Fees and Permits					
2,826.18	1,210.80	0.00	0.00	1031-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
5,554.64	4,200.00	0.00	0.00	1031-1000-4113	Foreclosure - Lot Book Search	0.00	0.00	0.00	0.00	0.00
17,440.68	9,770.77	0.00	0.00	1031-1000-4113	Foreclosure - Proceedings	0.00	0.00	0.00	0.00	0.00
12,244.43	939.00	0.00	0.00	1031-1000-4113	Fees - Recording	0.00	0.00	0.00	0.00	0.00
38,065.93	16,120.57	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
22,432.77	5,455.58	0.00	0.00	1031-1000-4213	Foreclosure - Publication	0.00	0.00	0.00	0.00	0.00
22,432.77	5,455.58	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
6,643.80	1,566.00	0.00	0.00	1031-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
527.00	303.50	500.00	0.00	1031-1000-4301	Copies	0.00	500.00	500.00	0.00	0.00
29,925.42	30,550.36	40,000.00	0.00	1031-1000-4313	Fees - Tax Office	0.00	23,500.00	23,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4313	Fees - Property Sales	0.00	0.00	0.00	0.00	0.00
37,096.22	32,419.86	40,500.00	0.00		Charges for Service Totals:	0.00	24,000.00	24,000.00	0.00	0.00
				R31	Interdepartmental Charges					
15,651.62	17,070.81	100,896.00	0.00	1031-1000-4398	Intradepartmental Service Chg	0.00	16,500.00	16,500.00	0.00	0.00
15,651.62	17,070.81	100,896.00	0.00		Interdepartmental Charges Totals:	0.00	16,500.00	16,500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1031-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
370.13	1,663.68	1,500.00	0.00	1031-1000-4495	Investments - Interest On	0.00	1,500.00	1,500.00	0.00	0.00
370.13	1,663.68	1,500.00	0.00		Interest Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R51	State of Oregon					
77,290.87	88,144.74	113,840.00	0.00	1031-1000-4501	A&T Grant	0.00	113,840.00	117,378.00	0.00	0.00
77,290.87	88,144.74	113,840.00	0.00		State of Oregon Totals:	0.00	113,840.00	117,378.00	0.00	0.00
				R70	Interfund Transfers					
153,139.92	246,001.04	541,968.00	0.00	1031-1000-4900	Trans - General Non Dept	0.00	586,841.00	583,303.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
153,139.92	246,001.04	541,968.00	0.00		Interfund Transfers Totals:	0.00	586,841.00	583,303.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		REVENUES TOTALS:	0.00	742,681.00	742,681.00	0.00	0.00
				E10	Personnel Services					
125,263.03	119,179.39	182,770.00	0.00	1031-1000-5000	Salaries and Wages	3.46	169,611.00	169,611.00	0.00	0.00
0.00	139.19	4,010.00	0.00	1031-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
8,816.68	8,328.38	14,289.00	0.00	1031-1000-5110	FICA	0.00	12,975.00	12,975.00	0.00	0.00
63.95	71.82	128.00	0.00	1031-1000-5120	Workmans Compensation Tax	0.00	120.00	120.00	0.00	0.00
22,581.40	17,660.96	42,000.00	0.00	1031-1000-5130	Medical Insurance	0.00	42,550.00	42,550.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
91.86	91.81	149.00	0.00	1031-1000-5133	Life Insurance	0.00	77.00	77.00	0.00	0.00
60.47	60.47	82.00	0.00	1031-1000-5134	Short Term Disability	0.00	702.00	702.00	0.00	0.00
13,175.39	19,069.07	31,071.00	0.00	1031-1000-5140	Retirement - General	0.00	28,152.00	28,152.00	0.00	0.00
2,881.19	2,741.17	3,269.00	0.00	1031-1000-5156	Unemployment Compensation	0.00	2,968.00	2,968.00	0.00	0.00
2,918.74	2,785.96	3,736.00	0.00	1031-1000-5157	Workmans Compensation	0.00	3,392.00	3,392.00	0.00	0.00
175,852.71	170,128.22	281,504.00	0.00		Personnel Services Totals:	3.46	260,547.00	260,547.00	0.00	0.00
				E20	Material and Services					
8,840.88	35,307.54	50,000.00	0.00	1031-1000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
3,861.70	4,000.00	5,000.00	0.00	1031-1000-6202	Legal Fees	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	1031-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
28,650.00	57,300.00	39,000.00	0.00	1031-1000-6220	Foreclosure Lot Book Search	0.00	46,000.00	46,000.00	0.00	0.00
13,786.13	16,058.70	18,000.00	0.00	1031-1000-6221	Foreclosure Publication	0.00	20,000.00	20,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
7,728.00	11,875.00	16,010.00	0.00	1031-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	1031-1000-6222	Microfilm or Microfiche	0.00	5,000.00	5,000.00	0.00	0.00
25,354.58	254.84	0.00	0.00	1031-1000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
1,411.47	496.62	1,000.00	0.00	1031-1000-6310	Dues & Fees	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6312	Lien Payments	0.00	0.00	0.00	0.00	0.00
0.00	598.00	0.00	0.00	1031-1000-6332	Computer Equipment	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	500.00	0.00	1031-1000-6333	Vehicle Fuel	0.00	400.00	400.00	0.00	0.00
456.47	172.00	1,000.00	0.00	1031-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	250.00	0.00	1031-1000-6536	Vehicle Maint & Repair	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	0.00	1031-1000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
6,130.79	6,642.70	9,624.00	0.00	1031-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	263.59	200.00	0.00	1031-1000-6602	Copier Maint & Supplies	0.00	300.00	300.00	0.00	0.00
35,568.13	14,112.61	17,000.00	0.00	1031-1000-6603	Postage	0.00	31,000.00	31,000.00	0.00	0.00
108.00	171.20	0.00	0.00	1031-1000-6604	Publications & Periodicals	0.00	500.00	500.00	0.00	0.00
1,040.80	1,197.65	3,000.00	0.00	1031-1000-6701	Mgmt Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	500.00	0.00	1031-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,877.80	1,609.61	2,200.00	0.00	1031-1000-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
134,814.75	150,060.06	172,284.00	0.00		Material and Services Totals:	0.00	126,650.00	126,650.00	0.00	0.00
				E21	Interdepartmental Charges					
16,686.00	68,030.00	320,399.00	0.00	1031-1000-6990	Internal Services	0.00	286,449.00	286,449.00	0.00	0.00
12,733.00	12,836.00	16,078.00	0.00	1031-1000-6991	Facility Services	0.00	15,885.00	15,885.00	0.00	0.00
2,400.00	2,550.00	4,761.00	0.00	1031-1000-6992	Steering Comm Hardware Chg	0.00	6,494.00	6,494.00	0.00	0.00
577.00	1,525.00	1,812.00	0.00	1031-1000-6993	Steering Comm User Chg	0.00	2,850.00	2,850.00	0.00	0.00
374.00	434.00	650.00	0.00	1031-1000-6994	Risk Management	0.00	976.00	976.00	0.00	0.00
610.00	813.00	1,216.00	0.00	1031-1000-6995	Insurance Liability	0.00	1,920.00	1,920.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6998	Vehicle Fuel - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6998	Fees - Internal	0.00	16,010.00	16,010.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1031-1000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6999	Office Supplies - Internal	0.00	6,400.00	6,400.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6999	Postage - Internal	0.00	18,000.00	18,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
33,380.00	86,188.00	344,916.00	0.00		Interdepartmental Charges Totals:	0.00	355,484.00	355,484.00	0.00	0.00
				E70	Interfund Transfers					
0.00	500.00	0.00	0.00	1031-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		EXPENDITURES TOTALS:	3.46	742,681.00	742,681.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		DEPARTMENT REVENUES	0.00	742,681.00	742,681.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		DEPARTMENT EXPENSES	3.46	742,681.00	742,681.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(3.46)	0.00	0.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		FUND REVENUES	0.00	742,681.00	742,681.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		FUND EXPENSES	3.46	742,681.00	742,681.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.46)	0.00	0.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		REPORT REVENUES	0.00	742,681.00	742,681.00	0.00	0.00
344,047.46	406,876.28	798,704.00	0.00		REPORT EXPENSES	3.46	742,681.00	742,681.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.46)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:22PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1032-1000-4304	Reimbursements	0.00	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	266,919.00	266,919.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	1032-1000-5000	Salaries and Wages	1.94	74,770.00	74,770.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5110	FICA	0.00	5,720.00	5,720.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5120	Workmans Compensation Tax	0.00	67.00	67.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5133	Life Insurance	0.00	58.00	58.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5134	Short Term Disability	0.00	458.00	458.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5140	Retirement - General	0.00	12,711.00	12,711.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5156	Unemployment Compensation	0.00	1,308.00	1,308.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5157	Workmans Compensation	0.00	1,495.00	1,495.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	1.94	118,787.00	118,787.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1032-1000-6203	Legal Notice Publish	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6220	Contract Appraisal Services	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6220	Foreclosure Lot Book Search	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1032-1000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6236	Heating & Air Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6310	Dues & Fees	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6312	Lien Payments	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6404	Special Assessments	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6535	Equipment Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6536	Vehicle Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6539	Grounds Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6604	Publications & Periodicals	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6612	Painting Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6702	Staff Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6755	Telephone	0.00	750.00	750.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6990	Internal Services	0.00	11,278.00	11,278.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	107,228.00	107,228.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1032-1000-6991	Facility Services	0.00	1,208.00	1,208.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6994	Risk Management	0.00	2,325.00	2,325.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1032-1000-6995	Insurance Liability	0.00	4,571.00	4,571.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Vehicle Fuel - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Weed Control - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Contract Services - Internal	0.00	18,000.00	18,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Postage - Internal	0.00	1,300.00	1,300.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Solid Waste Fees - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	39,904.00	39,904.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1032-1000-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	1.94	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	1.94	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(1.94)	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	1.94	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.94)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	1.94	266,919.00	266,919.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.94)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:40PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2130	Tax Collector Property Mgt					
				1030	Tax Collector					
				R20	Licenses, Fees and Permits					
600.00	0.00	0.00	0.00	1032-1000-4113	Foreclosure - Lot Book Search	0.00	0.00	0.00	0.00	0.00
0.00	0.00	29,257.00	0.00	1032-1000-4113	Liens - Municipal	0.00	0.00	0.00	0.00	0.00
1,448.00	997.00	3,500.00	0.00	1032-1000-4113	Fees - Recording	0.00	0.00	0.00	0.00	0.00
2,048.00	997.00	32,757.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	750.00	0.00	1032-1000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	5,941.82	0.00	0.00	1032-1000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20,000.00	0.00	1032-1000-4313	Fees - Property Sales	0.00	0.00	0.00	0.00	0.00
167,405.13	116,585.26	85,000.00	0.00	1032-1000-4313	Payments - PS Contract	0.00	0.00	0.00	0.00	0.00
167,405.13	122,527.08	105,750.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
787.50	2,500.00	0.00	0.00	1032-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
787.50	2,500.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
704.61	1,229.96	1,000.00	0.00	1032-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
704.61	1,229.96	1,000.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
11,356.63	1,734.92	150,000.00	0.00	1032-1000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
11,356.63	1,734.92	150,000.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
240,090.06	291,904.96	250,000.00	0.00	1032-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
240,090.06	291,904.96	250,000.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
53,885.98	44,512.14	0.00	0.00	1032-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	4,745.43	0.00	0.00	1032-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
3,947.65	3,513.56	0.00	0.00	1032-1000-5110	FICA	0.00	0.00	0.00	0.00	0.00
22.48	30.00	0.00	0.00	1032-1000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
8,362.30	6,757.64	0.00	0.00	1032-1000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
49.80	49.70	0.00	0.00	1032-1000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
19.43	19.43	0.00	0.00	1032-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
5,323.25	7,121.67	0.00	0.00	1032-1000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,239.31	1,132.87	0.00	0.00	1032-1000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,254.33	1,151.50	0.00	0.00	1032-1000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
74,104.53	69,033.94	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	20,000.00	0.00	1032-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	1032-1000-6220	Contract Appraisal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6220	Foreclosure Lot Book Search	0.00	0.00	0.00	0.00	0.00
1,453.00	933.00	5,000.00	0.00	1032-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6236	Heating & Air Repair	0.00	0.00	0.00	0.00	0.00
3,650.00	1,364.56	20,000.00	0.00	1032-1000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	1032-1000-6312	Lien Payments	0.00	0.00	0.00	0.00	0.00
36.63	0.00	2,500.00	0.00	1032-1000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
5,019.11	4,393.07	12,000.00	0.00	1032-1000-6404	Special Assessments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	45,000.00	0.00	1032-1000-6408	Property Sales Distribution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	1,000.00	0.00	1032-1000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500.00	0.00	1032-1000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
8,277.55	13,281.59	45,000.00	0.00	1032-1000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
101.24	46.72	2,500.00	0.00	1032-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
93.38	63.73	2,000.00	0.00	1032-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
90.00	510.00	1,000.00	0.00	1032-1000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6612	Painting Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
513.37	620.14	2,000.00	0.00	1032-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	83.95	0.00	0.00	1032-1000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	23.46	0.00	0.00	1032-1000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
0.00	2,070.68	0.00	0.00	1032-1000-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
169.16	(13.99)	750.00	0.00	1032-1000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
19,403.44	23,376.91	190,250.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
32,693.00	9,117.00	0.00	0.00	1032-1000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
3,183.00	3,209.00	1,222.00	0.00	1032-1000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
450.00	375.00	0.00	0.00	1032-1000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
263.00	305.00	0.00	0.00	1032-1000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
148.00	438.00	297.00	0.00	1032-1000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
242.00	820.00	555.00	0.00	1032-1000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	86,386.00	0.00	1032-1000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Weed Control - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1032-1000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
36,979.00	14,264.00	88,460.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1032-1000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	1,000.00	0.00	1032-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-9007	Trans - Agency Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-9016	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	39,797.00	0.00	1032-1000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	39,797.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	220,000.00	0.00	1032-1000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	220,000.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
291,904.96	313,219.07	0.00	0.00	1032-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
291,904.96	313,219.07	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Property Mgt Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
422,391.93	420,893.92	539,507.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
422,391.93	420,893.92	539,507.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:43PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2131	Tax Collector Trans Rm Tax					
				1030	Tax Collector					
				R11	Other Taxes					
1,563,243.11	1,707,082.15	1,450,000.00	0.00	1033-1000-4020	Taxes - Transient Room	0.00	1,650,000.00	1,650,000.00	0.00	0.00
1,563,243.11	1,707,082.15	1,450,000.00	0.00		Other Taxes Totals:	0.00	1,650,000.00	1,650,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
1,435.64	0.00	1,000.00	0.00	1033-1000-4102	Fees - Late	0.00	0.00	0.00	0.00	0.00
1,435.64	0.00	1,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1033-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
488.54	0.00	0.00	0.00	1033-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
488.54	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	1033-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		REVENUES TOTALS:	0.00	1,650,000.00	1,650,000.00	0.00	0.00
				E20	Material and Services					
326,637.73	359,127.33	305,254.00	0.00	1033-1000-6206	Special Projects	0.00	347,119.00	347,119.00	0.00	0.00
410,811.85	450,890.95	366,178.00	0.00	1033-1000-6400	Distribution to District	0.00	434,886.00	434,886.00	0.00	0.00
0.00	0.00	0.00	0.00	1033-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
737,449.58	810,018.28	671,432.00	0.00		Material and Services Totals:	0.00	782,005.00	782,005.00	0.00	0.00
				E21	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
15,651.62	17,070.81	14,510.00	0.00	1033-1000-6998	Intradepartmental Admin Chgs	0.00	16,500.00	16,500.00	0.00	0.00
15,651.62	17,070.81	14,510.00	0.00		Interdepartmental Charges Totals:	0.00	16,500.00	16,500.00	0.00	0.00
				E70	Interfund Transfers					
111,903.00	126,750.85	107,737.00	0.00	1033-1000-9502	Trans - Museum Operations	0.00	122,512.00	122,512.00	0.00	0.00
569,609.62	605,366.22	531,628.00	0.00	1033-1000-9503	Trans - Fairgrounds	0.00	586,052.00	586,052.00	0.00	0.00
130,553.47	147,875.99	125,693.00	0.00	1033-1000-9606	Trans - Tourism Compet Grants	0.00	142,931.00	142,931.00	0.00	0.00
812,066.09	879,993.06	765,058.00	0.00		Interfund Transfers Totals:	0.00	851,495.00	851,495.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	1033-1000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	1033-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,650,000.00	1,650,000.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		DEPARTMENT REVENUES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	0.00	0.00	0.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		FUND REVENUES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		FUND EXPENSES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Trans Rm Tax Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,565,167.29	1,707,082.15	1,451,000.00	0.00		REPORT REVENUES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
1,565,167.29	1,707,082.15	1,451,000.00	0.00		REPORT EXPENSES	0.00	1,650,000.00	1,650,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 discharge recordings, 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, recall, formation and annexation 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 real 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)

  There are 172 property tax appeals filed that will be heard March 5-6, 2015, by the Board of Property Tax Appeals (BOPTA). Hearings will be held on any that are not stipulated

with the Assessor or withdrawn by the appellant by February 6. The BOPTA clerk handles all scheduling with the Board, correspondence with the appellants, coordination with the Assessor, and final orders to the Department of Revenue.

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

Self-Imposed Services:

- **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 (maximum per statute) is charged. This is another service that is helpful to the public and has not required any additional FTEs. As part of the Veteran Recognition Program, we offer free notary services to veterans and spouses.

- **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 by staff around other duties.

- **Veteran Recognition Program**

  The County Clerk partnered with the Veteran Services Officer to implement the Klamath County Veteran Recognition Program which has become a model for other counties. We have issued over 950 cards since the program began in April 2014. We currently have 88 businesses participating, offering free or reduced services/items to veterans.

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. It has increased the efficiency of recording documents, and has saved time for all parties. Documents can be submitted electronically, eliminating the need for handling the paperwork.

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 2015 legislative session has over 130 election and recording-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 13/14	FY 12/13	FY 11/12	
Recording			
14,231	16,763	16,350	Real Property Recordings (every document is numbered, entered into the electronic system and indexed by type of document, parties involved, and legal description)
47,570	58,404	54,298	Pages in Recorded Documents (fee is partially based on number of pages)
102	147	185	Notarizations Performed
Election			
2,175	4,813	4,592	Voter Registrations Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates as required by statute)
548	2,601	1,745	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1,742	2,177	1,233	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices, after which required postcards are mailed to the elector)
1,428	2,131	1,425	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from voter updates in other states)
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

Property Tax Appeals (BOPTA)			
23	127	76	Property Tax Appeals Hearings (many more may be handled and settled prior to the hearing)
General			
392	393	433	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
533	314	275	Passports Processed
6	6	6	Number of Entities Provided Daily Digital Images of Recorded Documents (generates revenue of $18,000 annually)
N/A	N/A	N/A	Number of Entities Obtaining Subscription Service to the Clerk's Recorded Documents (this service only became available in the fall of 2014, and there are currently two entities subscribing at a cost of $100/month)

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.

Two entities also have a subscription with the County to access a read-only database of recorded documents. This enables them to get up-to-the-minute recording information, as well as access documents recorded over the years. The fee is $100 per month.

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 33,000+ 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 eight years old, and will need to be updated or replaced as technology and requirements change.

Clerk Storage Fund, 2140

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, 2141

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	Decrease 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 15-16 $2,500	FY 14-15 $35,000

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 3-5 years.	FY 15-16 50,000	FY 14-15 $50,000

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 2015-2016 fiscal year, there will be at the least a May 2016 Presidential Primary Election.

Key Issues:

HB 2177 is currently in hearings (and expected to pass this session). The bill provides voter registration to all citizens registering at the Department of Motor Vehicles. The State Election Division has provided an estimate that Klamath County registered voter numbers may increase from 33,350 to 38,594, an increase of 15.72%. This number would increase election costs by approximately the same percentage.

Independent Party has qualified as a major party in Oregon. This will increase the cost of every primary election, as ballots must be printed and programmed separately. It is estimated that the cost of primary elections will increase by 10%, but it cannot be determined until the Secretary of State provides more information regarding changes that may be made by a directive.

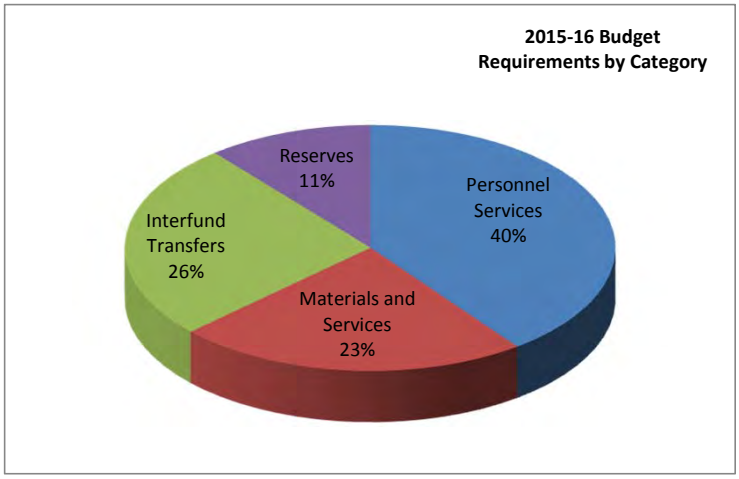
Historic Book Preservation In 1997 an audit was done of our permanent historic books to begin a restoration maintenance program. The audit revealed 16 books "requiring immediate attention" and seven books "requiring attention soon." The restoration project was started in 2001 and in 2003 another assessment 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.

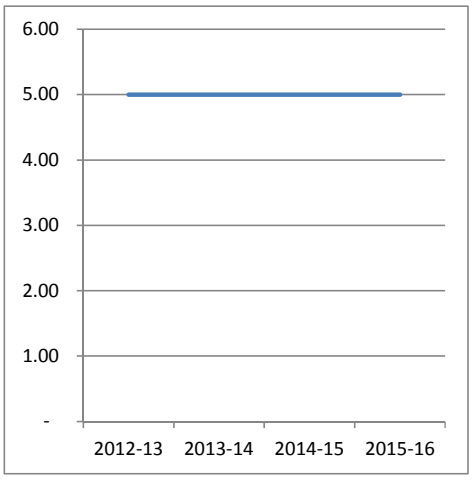
Since 2001 a total of 86 books have been restored, through the de-acidification and conservation process, four to ten books a year. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1040 Clerk

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	324,867	329,011	357,235	358,430
Materials and Services	232,538	221,315	230,137	208,833
Subtotal Current Expenditures	**557,405**	**550,326**	**587,372**	**567,263**
Interfund Transfers	-	42,748	212,067	234,124
Reserves	-	-	106,167	98,434
Unappropriated Fund Balance	134,666	153,983	-	-
Subtotal Noncurrent Expenditures	**134,666**	**196,731**	**318,234**	**332,558**
Total Requirements by Budgetary Category	**692,071**	**747,057**	**905,606**	**899,821**
Requirements by Fund				
General Fund (1000)	556,201	592,447	757,439	719,087
Clerk 5% Storage Fund (2140)	123,718	142,635	136,718	168,308
Clerk Overpayment Fund (2141)	12,152	11,975	11,449	12,426
Total Requirements by Fund	**692,071**	**747,057**	**905,606**	**899,821**
Resources by Budgetary Category				
Licenses, Fees and Permits	359,759	301,137	358,030	307,929
Intergovernmental	2,559	2,258	1,836	2,452
Charges for Services	54,136	59,198	52,400	24,600
Investment Earnings	314	565	-	-
Interfund Transfers	157,863	249,078	358,673	398,606
Miscellaneous	4,578	154	-	-
Beginning Fund Balance	112,863	134,667	134,667	166,234
Total Resources by Budgetary Category	**692,071**	**747,057**	**905,606**	**899,821**
Full-Time Employee Equivalents	5.00	5.00	5.00	5.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Clerk - Elections	320,206	169,423	2.10
Clerk - Recording	398,881	189,007	2.90
Clerk - 5% Storage fund	168,308	-	-
Clerk - Overpayment fund	12,426	-	-
Total Mandates	**899,821**	**358,430**	**5.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Clerk/Elections	Filled	County Clerk	0.6000	.6000 Elected Official	Non-Union	CL01	1	$39,804.35	$0.000	$3,045.03	$796.09	$20.750	$6,660.00	$0.00	$34.85	$0.00	$6,766.74	$57,127.81
Clerk/Elections	Filled	Chief Deputy Clerk	0.5000	.5000 Non-Union	Non-Union	UF25	4	$27,320.75	$478.11	$2,090.04	$546.41	$17.292	$5,550.00	$0.00	$7.14	$91.50	$4,644.53	$40,745.77
Clerk/Elections	Filled	Election Specialist	1.0000	Full-time Local 121	Local 121	LH14	6	$39,302.74	$687.80	$3,006.66	$786.05	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,681.47	$61,796.58
Clerk/Elections	Filled	Election Worker	0.0000	Non-Benefit Eligible	Non-Union	MIN		$8,741.25	$152.97	$668.71	$174.83	$15.593	$0.00	$0.00	$0.00	$0.00	$0.00	$9,753.35
			2.1000					**$115,169.08**	**$1,318.88**	**$8,810.43**	**$2,303.38**	**$88.22**	**$23,310.00**	**$0.00**	**$56.27**	**$274.50**	**$18,092.73**	**$169,423.50**
Clerk/Recording	Filled	County Clerk	0.4000	.4000 Elected Official	Non-Union	CL01	1	$26,536.23	$0.000	$2,030.02	$530.72	$13.834	$4,440.00	$0.00	$23.23	$0.00	$4,511.16	$38,085.20
Clerk/Recording	Filled	Chief Deputy Clerk	0.5000	.5000 Non-Union	Non-Union	UF25	4	$27,320.75	$478.11	$2,090.04	$546.41	$17.292	$5,550.00	$0.00	$7.14	$91.50	$4,644.53	$40,745.77
Clerk/Recording	Filled	Sr. Indexing Specialist	1.0000	Full-time Local 121	Local 121	LH12	7	$36,094.17	$631.65	$2,761.20	$721.88	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,136.01	$57,676.78
Clerk/Recording	Vacant	Recording Specialist	1.0000	Full-time Local 121	Local 121	LH14	1	$32,061.36	$561.07	$2,452.69	$641.23	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,450.43	$52,498.65
			2.9000					**$122,012.51**	**$1,670.83**	**$9,333.96**	**$2,440.25**	**$100.29**	**$32,190.00**	**$0.00**	**$58.93**	**$457.50**	**$20,742.13**	**$189,006.40**
			5.0000					**$237,181.59**	**$2,989.72**	**$18,144.39**	**$4,743.63**	**$188.51**	**$55,500.00**	**$0.00**	**$115.20**	**$732.00**	**$38,834.86**	**$358,429.90**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1040	Clerk					
				R30	Charges for Service					
0.00	200.00	100.00	0.00	1041-1000-4314	Fees - Filing	0.00	500.00	500.00	0.00	0.00
0.00	27,186.25	35,000.00	0.00	1041-1000-4314	Reimb - Election	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	300.00	0.00	1041-1000-4314	Election Reports	0.00	100.00	100.00	0.00	0.00
0.00	27,386.25	35,400.00	0.00		Charges for Service Totals:	0.00	3,600.00	3,600.00	0.00	0.00
				R40	Other Local Revenue					
0.00	13.00	0.00	0.00	1041-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	13.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	206,330.20	246,606.00	0.00	1041-1000-4900	Trans - General Non Dept	0.00	246,606.00	246,606.00	0.00	0.00
0.00	42,747.67	71,067.00	0.00	1041-1000-4914	Trans - Clerk	0.00	70,000.00	70,000.00	0.00	0.00
0.00	249,077.87	317,673.00	0.00		Interfund Transfers Totals:	0.00	316,606.00	316,606.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		REVENUES TOTALS:	0.00	320,206.00	320,206.00	0.00	0.00
				E10	Personnel Services					
0.00	67,225.92	73,171.00	0.00	1041-1000-5000	Salaries and Wages	1.50	75,365.00	75,365.00	0.00	0.00
0.00	38,554.81	38,555.00	0.00	1041-1000-5001	Elected Official Compensation	0.60	39,804.00	39,804.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	7,750.11	8,548.00	0.00	1041-1000-5110	FICA	0.00	8,810.00	8,810.00	0.00	0.00
0.00	72.22	89.00	0.00	1041-1000-5120	Workmans Compensation Tax	0.00	88.00	88.00	0.00	0.00
0.00	10,351.54	22,050.00	0.00	1041-1000-5130	Medical Insurance	0.00	23,310.00	23,310.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	83.84	83.00	0.00	1041-1000-5133	Life Insurance	0.00	56.00	56.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	31.50	31.00	0.00	1041-1000-5134	Short Term Disability	0.00	275.00	275.00	0.00	0.00
0.00	15,909.86	17,446.00	0.00	1041-1000-5140	Retirement - General	0.00	18,093.00	18,093.00	0.00	0.00
0.00	1,529.49	1,271.00	0.00	1041-1000-5156	Unemployment Compensation	0.00	1,319.00	1,319.00	0.00	0.00
0.00	2,468.59	2,234.00	0.00	1041-1000-5157	Workmans Compensation	0.00	2,303.00	2,303.00	0.00	0.00
0.00	143,977.88	163,478.00	0.00		Personnel Services Totals:	2.10	169,423.00	169,423.00	0.00	0.00
				E20	Material and Services					
0.00	12,164.44	12,000.00	0.00	1041-1000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	905.11	2,000.00	0.00	1041-1000-6203	Legal Notice Publish	0.00	500.00	500.00	0.00	0.00
0.00	2,212.23	0.00	0.00	1041-1000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	403.00	300.00	0.00	1041-1000-6205	Shredding Services	0.00	300.00	300.00	0.00	0.00
0.00	15,425.66	19,500.00	0.00	1041-1000-6232	Hardware Maintenance	0.00	19,500.00	19,500.00	0.00	0.00
0.00	400.00	400.00	0.00	1041-1000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	235.26	300.00	0.00	1041-1000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
0.00	24,928.63	28,914.00	0.00	1041-1000-6601	Supplies - Other	0.00	25,000.00	25,000.00	0.00	0.00
0.00	85.08	200.00	0.00	1041-1000-6602	Copier Maint & Supplies	0.00	200.00	200.00	0.00	0.00
0.00	13,686.45	17,500.00	0.00	1041-1000-6603	Postage	0.00	15,000.00	15,000.00	0.00	0.00
0.00	2,464.10	3,500.00	0.00	1041-1000-6701	Mgmt Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	156.03	1,000.00	0.00	1041-1000-6702	Staff Travel & Training	0.00	500.00	500.00	0.00	0.00
0.00	851.25	1,000.00	0.00	1041-1000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
0.00	73,917.24	86,614.00	0.00		Material and Services Totals:	0.00	65,700.00	65,700.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	35,809.00	29,687.00	0.00	1041-1000-6990	Internal Services	0.00	26,809.00	26,809.00	0.00	0.00
0.00	15,734.00	16,963.00	0.00	1041-1000-6991	Facility Services	0.00	16,761.00	16,761.00	0.00	0.00
0.00	3,225.00	2,244.00	0.00	1041-1000-6992	Steering Comm Hardware Chg	0.00	2,310.00	2,310.00	0.00	0.00
0.00	1,137.00	1,359.00	0.00	1041-1000-6993	Steering Comm User Chg	0.00	1,187.00	1,187.00	0.00	0.00
0.00	932.00	950.00	0.00	1041-1000-6994	Risk Management	0.00	908.00	908.00	0.00	0.00
0.00	1,745.00	1,778.00	0.00	1041-1000-6995	Insurance Liability	0.00	1,784.00	1,784.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1041-1000-6999	Postage - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	58,582.00	52,981.00	0.00		Interdepartmental Charges Totals:	0.00	52,959.00	52,959.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	50,000.00	0.00	1041-1000-9003	Trans - Equipment Reserve	0.00	32,124.00	32,124.00	0.00	0.00
0.00	0.00	50,000.00	0.00		Interfund Transfers Totals:	0.00	32,124.00	32,124.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		EXPENDITURES TOTALS:	2.10	320,206.00	320,206.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		DEPARTMENT REVENUES	0.00	320,206.00	320,206.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		DEPARTMENT EXPENSES	2.10	320,206.00	320,206.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	(2.10)	0.00	0.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		FUND REVENUES	0.00	320,206.00	320,206.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		FUND EXPENSES	2.10	320,206.00	320,206.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.10)	0.00	0.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		REPORT REVENUES	0.00	320,206.00	320,206.00	0.00	0.00
0.00	276,477.12	353,073.00	0.00		REPORT EXPENSES	2.10	320,206.00	320,206.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.10)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
0.00	26.25	40.00	0.00	1042-1000-4101	Fees - NSF Check	0.00	40.00	40.00	0.00	0.00
10,485.00	10,280.00	10,500.00	0.00	1042-1000-4114	Licenses - Marriage	0.00	10,000.00	10,000.00	0.00	0.00
339,901.22	273,022.90	330,990.00	0.00	1042-1000-4114	Fees - Clerk General	0.00	283,965.00	283,389.00	0.00	0.00
(11,991.75)	(4,242.75)	0.00	0.00	1042-1000-4114	Recording Debit Holding	0.00	0.00	0.00	0.00	0.00
3,249.50	2,673.75	3,000.00	0.00	1042-1000-4116	Fees - Surveyor	0.00	0.00	0.00	0.00	0.00
341,643.97	281,760.15	344,530.00	0.00		Licenses, Fees and Permits Totals:	0.00	294,005.00	293,429.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1042-1000-4313	Fees - Tax Office	0.00	0.00	0.00	0.00	0.00
9,807.00	14,511.35	10,000.00	0.00	1042-1000-4314	Fees - Lien Docket	0.00	10,000.00	10,000.00	0.00	0.00
10,050.00	17,300.00	7,000.00	0.00	1042-1000-4314	Passports	0.00	10,000.00	10,000.00	0.00	0.00
34,278.81	0.00	0.00	0.00	1042-1000-4314	Reimb - Election	0.00	0.00	0.00	0.00	0.00
54,135.81	31,811.35	17,000.00	0.00		Charges for Service Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1042-1000-4398	Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	141.00	0.00	0.00	1042-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	141.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	1042-1000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
2,558.61	2,257.51	1,836.00	0.00	1042-1000-4501	A&T Grant	0.00	1,876.00	2,452.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,558.61	2,257.51	1,836.00	0.00		State of Oregon Totals:	0.00	1,876.00	2,452.00	0.00	0.00
				R70	Interfund Transfers					
157,862.74	0.00	0.00	0.00	1042-1000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	41,000.00	0.00	1042-1000-4914	Trans - Clerk	0.00	82,000.00	82,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-4916	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
157,862.74	0.00	41,000.00	0.00		Interfund Transfers Totals:	0.00	82,000.00	82,000.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		REVENUES TOTALS:	0.00	398,881.00	398,881.00	0.00	0.00
				E10	Personnel Services					
166,713.44	98,177.23	101,653.00	0.00	1042-1000-5000	Salaries and Wages	2.50	95,476.00	95,476.00	0.00	0.00
64,258.08	25,703.27	25,703.00	0.00	1042-1000-5001	Elected Official Compensation	0.40	26,537.00	26,537.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
16,947.58	8,691.96	9,742.00	0.00	1042-1000-5110	FICA	0.00	9,334.00	9,334.00	0.00	0.00
146.13	84.67	100.00	0.00	1042-1000-5120	Workmans Compensation Tax	0.00	100.00	100.00	0.00	0.00
43,042.86	27,259.79	30,450.00	0.00	1042-1000-5130	Medical Insurance	0.00	32,190.00	32,190.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
170.06	85.77	87.00	0.00	1042-1000-5133	Life Insurance	0.00	59.00	59.00	0.00	0.00
81.89	50.15	51.00	0.00	1042-1000-5134	Short Term Disability	0.00	458.00	458.00	0.00	0.00
24,307.94	19,831.32	21,651.00	0.00	1042-1000-5140	Retirement - General	0.00	20,742.00	20,742.00	0.00	0.00
3,813.71	2,251.35	1,773.00	0.00	1042-1000-5156	Unemployment Compensation	0.00	1,671.00	1,671.00	0.00	0.00
5,384.85	2,897.12	2,547.00	0.00	1042-1000-5157	Workmans Compensation	0.00	2,440.00	2,440.00	0.00	0.00
324,866.54	185,032.63	193,757.00	0.00		Personnel Services Totals:	2.90	189,007.00	189,007.00	0.00	0.00
				E20	Material and Services					
775.00	0.00	0.00	0.00	1042-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
16,352.22	0.00	1,000.00	0.00	1042-1000-6201	Fees for Service	0.00	4,000.00	4,000.00	0.00	0.00
1,282.98	0.00	0.00	0.00	1042-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
30,738.23	170.16	0.00	0.00	1042-1000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
2,980.00	4,963.68	5,000.00	0.00	1042-1000-6222	Book Restoration	0.00	5,000.00	5,000.00	0.00	0.00
2,098.68	2,941.69	3,000.00	0.00	1042-1000-6222	Microfilm or Microfiche	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6232	Software Support	0.00	15,000.00	15,000.00	0.00	0.00
0.00	13,050.00	15,000.00	0.00	1042-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
900.00	470.00	900.00	0.00	1042-1000-6310	Dues & Fees	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
50.00	0.00	100.00	0.00	1042-1000-6410	Board of Equalization	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6531	Supplies Equipment Rent	0.00	96.00	96.00	0.00	0.00
4,116.99	3,234.45	2,500.00	0.00	1042-1000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
34,651.91	0.00	0.00	0.00	1042-1000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	237.03	400.00	0.00	1042-1000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
16,274.73	2,627.50	1,500.00	0.00	1042-1000-6603	Postage	0.00	1,000.00	1,000.00	0.00	0.00
3,967.05	852.33	1,000.00	0.00	1042-1000-6701	Mgmt Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
1,593.96	305.99	500.00	0.00	1042-1000-6702	Staff Travel & Training	0.00	500.00	500.00	0.00	0.00
2,172.84	754.88	1,000.00	0.00	1042-1000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
117,954.59	29,607.71	31,900.00	0.00		Material and Services Totals:	0.00	33,496.00	33,496.00	0.00	0.00
				E21	Interdepartmental Charges					
72,394.00	35,808.00	29,687.00	0.00	1042-1000-6990	Internal Services	0.00	26,809.00	26,809.00	0.00	0.00
31,218.00	15,734.00	16,964.00	0.00	1042-1000-6991	Facility Services	0.00	16,761.00	16,761.00	0.00	0.00
4,050.00	3,225.00	6,904.00	0.00	1042-1000-6992	Steering Comm Hardware Chg	0.00	6,928.00	6,928.00	0.00	0.00
1,050.00	1,138.00	1,359.00	0.00	1042-1000-6993	Steering Comm User Chg	0.00	1,188.00	1,188.00	0.00	0.00
1,776.00	932.00	950.00	0.00	1042-1000-6994	Risk Management	0.00	908.00	908.00	0.00	0.00
2,892.00	1,745.00	1,778.00	0.00	1042-1000-6995	Insurance Liability	0.00	1,784.00	1,784.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
113,380.00	58,582.00	57,642.00	0.00		Interdepartmental Charges Totals:	0.00	56,378.00	56,378.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1042-1000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	50,000.00	0.00	1042-1000-9003	Trans - Equipment Reserve	0.00	50,000.00	50,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	42,747.67	71,067.00	0.00	1042-1000-9014	Trans - Clerk	0.00	70,000.00	70,000.00	0.00	0.00
0.00	42,747.67	121,067.00	0.00		Interfund Transfers Totals:	0.00	120,000.00	120,000.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		EXPENDITURES TOTALS:	2.90	398,881.00	398,881.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		DEPARTMENT REVENUES	0.00	398,881.00	398,881.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		DEPARTMENT EXPENSES	2.90	398,881.00	398,881.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	(2.90)	0.00	0.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		FUND REVENUES	0.00	398,881.00	398,881.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		FUND EXPENSES	2.90	398,881.00	398,881.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.90)	0.00	0.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		REPORT REVENUES	0.00	398,881.00	398,881.00	0.00	0.00
556,201.13	315,970.01	404,366.00	0.00		REPORT EXPENSES	2.90	398,881.00	398,881.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.90)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2140	Clerk - Storage					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
16,148.50	18,396.66	13,000.00	0.00	1042-1000-4113	Fees - Recording	0.00	14,000.00	14,000.00	0.00	0.00
16,148.50	18,396.66	13,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	14,000.00	14,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1042-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
4,577.75	0.00	0.00	0.00	1042-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
4,577.75	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
286.84	521.19	0.00	0.00	1042-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
286.84	521.19	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1042-1000-4916	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
102,704.48	123,717.57	123,718.00	0.00	1042-1000-4995	Beginning Fund Balance	0.00	154,308.00	154,308.00	0.00	0.00
102,704.48	123,717.57	123,718.00	0.00		Fund Balances Totals:	0.00	154,308.00	154,308.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		REVENUES TOTALS:	0.00	168,308.00	168,308.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1042-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1042-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1042-1000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	36,000.00	0.00	1042-1000-9014	Trans - Clerk	0.00	77,000.00	77,000.00	0.00	0.00
0.00	0.00	36,000.00	0.00		Interfund Transfers Totals:	0.00	77,000.00	77,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	100,718.00	0.00	1042-1000-9900	Reserve Future Expenditures	0.00	91,308.00	91,308.00	0.00	0.00
0.00	0.00	100,718.00	0.00		Fund Balance & Reserves Totals:	0.00	91,308.00	91,308.00	0.00	0.00
				E90	Unappropriated Fund Balance					
123,717.57	142,635.42	0.00	0.00	1042-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
123,717.57	142,635.42	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		EXPENDITURES TOTALS:	0.00	168,308.00	168,308.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		DEPARTMENT REVENUES	0.00	168,308.00	168,308.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		DEPARTMENT EXPENSES	0.00	168,308.00	168,308.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	0.00	0.00	0.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		FUND REVENUES	0.00	168,308.00	168,308.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		FUND EXPENSES	0.00	168,308.00	168,308.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk - Storage Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
123,717.57	142,635.42	136,718.00	0.00		REPORT REVENUES	0.00	168,308.00	168,308.00	0.00	0.00
123,717.57	142,635.42	136,718.00	0.00		REPORT EXPENSES	0.00	168,308.00	168,308.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2141	Clerk - Overpay Refunds					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
1,966.71	981.40	500.00	0.00	1042-1000-4113	Fees - Recording	0.00	500.00	500.00	0.00	0.00
1,966.71	981.40	500.00	0.00		Licenses, Fees and Permits Totals:	0.00	500.00	500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1042-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
27.63	44.44	0.00	0.00	1042-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
27.63	44.44	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
10,158.06	10,948.90	10,949.00	0.00	1042-1000-4995	Beginning Fund Balance	0.00	11,926.00	11,926.00	0.00	0.00
10,158.06	10,948.90	10,949.00	0.00		Fund Balances Totals:	0.00	11,926.00	11,926.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		REVENUES TOTALS:	0.00	12,426.00	12,426.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1042-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
1,203.50	626.25	1,000.00	0.00	1042-1000-6517	Refunds	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,203.50	626.25	1,000.00	0.00		Material and Services Totals:	0.00	300.00	300.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1042-1000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	5,000.00	0.00	1042-1000-9014	Trans - Clerk	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	5,000.00	0.00		Interfund Transfers Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	5,449.00	0.00	1042-1000-9900	Reserve Future Expenditures	0.00	7,126.00	7,126.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,449.00	0.00		Fund Balance & Reserves Totals:	0.00	7,126.00	7,126.00	0.00	0.00
				E90	Unappropriated Fund Balance					
10,948.90	11,348.49	0.00	0.00	1042-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
10,948.90	11,348.49	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		EXPENDITURES TOTALS:	0.00	12,426.00	12,426.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		DEPARTMENT REVENUES	0.00	12,426.00	12,426.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		DEPARTMENT EXPENSES	0.00	12,426.00	12,426.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	0.00	0.00	0.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		FUND REVENUES	0.00	12,426.00	12,426.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		FUND EXPENSES	0.00	12,426.00	12,426.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk - Overpay Refunds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
12,152.40	11,974.74	11,449.00	0.00		REPORT REVENUES	0.00	12,426.00	12,426.00	0.00	0.00
12,152.40	11,974.74	11,449.00	0.00		REPORT EXPENSES	0.00	12,426.00	12,426.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 ME – 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.

Appointments and Affiliations Individual members of the Board also represent the County through appointments or affiliations with various local and state agencies		
Tom Mallams, Commissioner Position #1	**Kelley Minty Morris Commissioner Position #2**	**James Bellet, Commissioner Position #3**
• Bly Community Action Team • Beatty Community Action Team • Keno Community Action Team • AOC - Association Of Oregon Counties: Public Lands & Natural Resources Legislative Committee Water Policy Committee • NACo - National Association of Counties • Natural Resources Advisory Committee • Energy Advisory Council • Soil & Water Conservation District • KBWRAC – Klamath Basin Water Resources Advisory Committee • Veteran's Advisory Board • Senior Center • Chamber of Commerce • Fire Defense Board • Ore-Cal RC&D - Ore-Cal Resource Conservation & Development • SCOEDD - South Central Oregon Economic Development District / SCOACT -	• Chemult Community Action Team • Central Community Action Team- Chiloquin • Sprague River Community Action Team • AOC - Association Of Oregon Counties: Public Safety Health & Human Services Community and Economic Development • NACo - National Association Counties • Tourism / Discover Klamath • KCEDA – Klamath County Economic Development Association • Bicycle and Pedestrian Advisory Board • Roads Advisory Committee • LPSCC – Local Public Safety Coordinating Council • SCOEDD - South Central Oregon Economic Development District / SCOACT - South Central Oregon Area Commission on Transportation	• Crescent Lake Community Action Team • Crescent / Gilchrist Community Action Team • Rocky Point Community Action Team • AOC - Association of Oregon Counties: Public Lands & Natural Resources Energy Environment and Land Use Transportation • NACo - National Association of Counties • O & C Counties • State Department of Forestry • Ambulance Advisory Committee • SFAC (Sustainable Forest Action Coalition) • Community Advisory Councils (CAC) • COWC - Central Oregon Workforce Consortium • SCOEDD - South Central Oregon Economic Development District / SCOACT - South Central Oregon Area Commission on

South Central Oregon Area Commission on Transportation		Transportation

Successes/ Challenges/ Goals:

Challenges:

Challenges the Board will face will be the disposal of county owned buildings. Some of which have been transitioned into other county departments. Lack of Federal funding for Federal owned property within Klamath County continues to be a challenge.

Successes:

Some of the successes for this past fiscal year have been supporting the transition of Klamath County Economic Development Association to a new model. There has been a significant cost savings to the taxpayer in relation to the closures of rural landfill stations, approximately $400,000.00 per year. The Board also approved a resolution supporting the protection of the second amendment rights, the completion of Jefferson Behavioral Health dissolution and transitioning of Public Health facility into its new location, former Mental Health building was a success.

Goals:

Some of the goals the Commissioners would like to see is increase transparency of County Government by revamping how we communicate and engage with the public. This could be attained by possibly designating a public information officer or team to work toward better communication. The Board also intends on working with the Property Manager to increase sales of county properties.

Budget Overview:

Increase reflects reallocated expenses from *Internal Services – General Administration* to *General Fund – Commissioners* for appropriate charges in materials and services. Also requesting an increase of $6,000 for Management Travel & Training ($2,000 per Commissioner) to allow effective representation for Klamath County working with and lobbying the Oregon State Legislature and Oregon's U.S. Congressional delegation.

Budget Summary	
FY 2014/15 Budget	$355,472.00
Proposed FY 2015/16	$364,772.00
Budget Change	+2.6%
Total Staff	3 FTE
Staff Change	None

Key issues:

The Commissioners will work on supporting and advising county departments in their efforts to attract and retain quality employees. Improve and maintain the County budget and work toward stabilizing county funding. Receive monthly reports from their liaison departments. Advocate with other Oregon counties to resolve the lack of funding and support from federal government for land owned within Klamath County. Also the need for water agreements and less regulations.

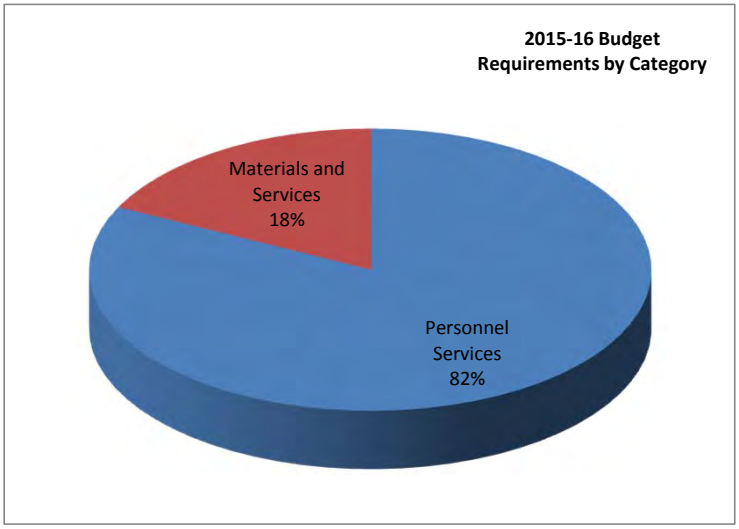
Significant Changes:

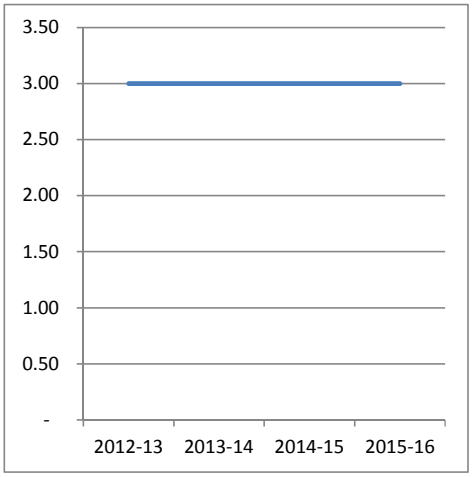
No significant changes are foreseen for Fiscal Year 2015-16.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1050 Commissioners

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	277,096	291,287	295,956	300,259
Materials and Services	58,960	47,542	57,816	64,513
Subtotal Current Expenditures	**336,056**	**338,829**	**353,772**	**364,772**
Unappropriated Fund Balance	2,296		-	-
Subtotal Noncurrent Expenditures	**2,296**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**338,353**	**338,829**	**353,772**	**364,772**
Requirements by Fund				
General Fund (1000)	334,963	336,524	353,772	364,772
Ambulance Advisory Training (2150)	3,390	2,305	-	-
Total Requirements by Fund	**338,353**	**338,829**	**353,772**	**364,772**
Resources by Budgetary Category				
Investment Earnings	7	9	-	-
Contributions and Donations	700	-	-	-
Interfund Transfers	334,843	336,404	353,772	364,772
Licenses, Fees and Permits	120	120	-	-
Beginning Fund Balance	2,683	2,296	-	-
Total Resources by Budgetary Category	**338,353**	**338,829**	**353,772**	**364,772**
Full-Time Employee Equivalents	3.00	3.00	3.00	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Commissioners	364,772	300,259	3.00
Total Mandates	**364,772**	**300,259**	**3.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	63970
Board of County Commissioners	Filled	Commissioner	1.0000	Elected Official	Non-Union	CO01	1	$70,188.68	$0.000	$5,369.43	$1,403.77	$34.58	$11,100.00	$0.00	$58.08	$0.00	$11,932.08	$100,086.63
Board of County Commissioners	Filled	Commissioner	1.0000	Elected Official	Non-Union	CO01	1	$70,188.68	$0.000	$5,369.43	$1,403.77	$34.58	$11,100.00	$0.00	$58.08	$0.00	$11,932.08	$100,086.63
Board of County Commissioners	Filled	Commissioner	1.0000	Elected Official	Non-Union	CO01	1	$70,188.68	$0.000	$5,369.43	$1,403.77	$34.58	$11,100.00	$0.00	$58.08	$0.00	$11,932.08	$100,086.63
			3.0000					**$210,566.04**	**$0.00**	**$16,108.30**	**$4,211.32**	**$103.75**	**$33,300.00**	**$0.00**	**$174.24**	**$0.00**	**$35,796.23**	**$300,259.88**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1050	Commissioners					
				R20	Licenses, Fees and Permits					
120.00	120.00	0.00	0.00	1051-1000-4115	Fees - Vacation	0.00	0.00	0.00	0.00	0.00
120.00	120.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1051-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
177,808.90	336,404.25	353,772.00	0.00	1051-1000-4900	Trans - General Non Dept	0.00	364,772.00	364,772.00	0.00	0.00
157,034.00	0.00	0.00	0.00	1051-1000-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-4967	Trans - Economic Development	0.00	0.00	0.00	0.00	0.00
334,842.90	336,404.25	353,772.00	0.00		Interfund Transfers Totals:	0.00	364,772.00	364,772.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		REVENUES TOTALS:	0.00	364,772.00	364,772.00	0.00	0.00
				E10	Personnel Services					
4,320.00	4,320.00	4,320.00	0.00	1051-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
204,799.86	204,204.24	204,204.00	0.00	1051-1000-5001	Elected Official Compensation	3.00	210,566.00	210,566.00	0.00	0.00
15,975.15	15,916.71	15,952.00	0.00	1051-1000-5110	FICA	0.00	16,108.00	16,108.00	0.00	0.00
89.54	99.45	103.00	0.00	1051-1000-5120	Workmans Compensation Tax	0.00	104.00	104.00	0.00	0.00
24,800.00	28,200.00	31,500.00	0.00	1051-1000-5130	Medical Insurance	0.00	33,300.00	33,300.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
243.78	258.12	258.00	0.00	1051-1000-5133	Life Insurance	0.00	174.00	174.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
21,947.04	33,364.08	35,449.00	0.00	1051-1000-5140	Retirement - General	0.00	35,796.00	35,796.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,921.10	4,924.08	4,170.00	0.00	1051-1000-5157	Workmans Compensation	0.00	4,211.00	4,211.00	0.00	0.00
277,096.47	291,286.68	295,956.00	0.00		Personnel Services Totals:	3.00	300,259.00	300,259.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1051-1000-6203	Legal Notice Publish	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6223	Official Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6231	Videotaping Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
69.94	0.83	0.00	0.00	1051-1000-6600	Supplies - Office	0.00	202.00	202.00	0.00	0.00
972.30	103.70	500.00	0.00	1051-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6604	Publications & Periodicals	0.00	180.00	180.00	0.00	0.00
6,391.90	1,534.90	5,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 1	0.00	8,000.00	8,000.00	0.00	0.00
9,261.56	2,589.50	5,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 2	0.00	8,000.00	8,000.00	0.00	0.00
11,842.84	4,477.63	5,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 3	0.00	8,000.00	8,000.00	0.00	0.00
0.00	32.08	0.00	0.00	1051-1000-6753	Utilities - Cable TV	0.00	330.00	330.00	0.00	0.00
1,988.89	1,365.93	1,400.00	0.00	1051-1000-6755	Telephone	0.00	1,100.00	1,100.00	0.00	0.00
30,527.43	10,104.57	16,900.00	0.00		Material and Services Totals:	0.00	27,312.00	27,312.00	0.00	0.00
				E21	Interdepartmental Charges					
1,776.00	18,457.00	22,809.00	0.00	1051-1000-6990	Internal Services	0.00	17,353.00	17,353.00	0.00	0.00
20,836.00	11,493.00	12,391.00	0.00	1051-1000-6991	Facility Services	0.00	12,243.00	12,243.00	0.00	0.00
1,350.00	1,125.00	1,122.00	0.00	1051-1000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
630.00	915.00	1,359.00	0.00	1051-1000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
1,045.00	1,094.00	1,126.00	0.00	1051-1000-6994	Risk Management	0.00	1,114.00	1,114.00	0.00	0.00
1,702.00	2,049.00	2,109.00	0.00	1051-1000-6995	Insurance Liability	0.00	2,190.00	2,190.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6999	Postage - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
27,339.00	35,133.00	40,916.00	0.00		Interdepartmental Charges Totals:	0.00	37,201.00	37,201.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1051-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		EXPENDITURES TOTALS:	3.00	364,772.00	364,772.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		DEPARTMENT REVENUES	0.00	364,772.00	364,772.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		DEPARTMENT EXPENSES	3.00	364,772.00	364,772.00	0.00	0.00
0.00	0.00	0.00	0.00		Commissioners Totals:	(3.00)	0.00	0.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		FUND REVENUES	0.00	364,772.00	364,772.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		FUND EXPENSES	3.00	364,772.00	364,772.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.00)	0.00	0.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		REPORT REVENUES	0.00	364,772.00	364,772.00	0.00	0.00
334,962.90	336,524.25	353,772.00	0.00		REPORT EXPENSES	3.00	364,772.00	364,772.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2150	Commissioners Ambul Adv Comm					
				1050	Commissioners					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1051-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00	1051-1000-4401	Donations	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
7.24	8.80	0.00	0.00	1051-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
7.24	8.80	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,682.77	2,296.46	0.00	0.00	1051-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
2,682.77	2,296.46	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1051-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
1,093.55	2,305.26	0.00	0.00	1051-1000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
1,093.55	2,305.26	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	1051-1000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
2,296.46	0.00	0.00	0.00	1051-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,296.46	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,390.01	2,305.26	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Commissioners Totals:	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Commissioners Ambul Adv Comm	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
3,390.01	2,305.26	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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 statutes 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 ways 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 60 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). Because of the 2014 local fires we are back updating corners that we had visited and re-established two years ago.

Budget Overview:

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

The **1061-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 fiscal year we were down 30% on revenue from survey maps, 35% down on revenue from partition plats and 100% down on subdivision plats from the average.

The **1062-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 +/-6130 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 1061-Surveyor budget is funded from the general fund. The user fees were increased for the 1061-Surveyor budget by 50% effective July 1, 2015. Anticipate less revenue from user fees until the economy picks back up.

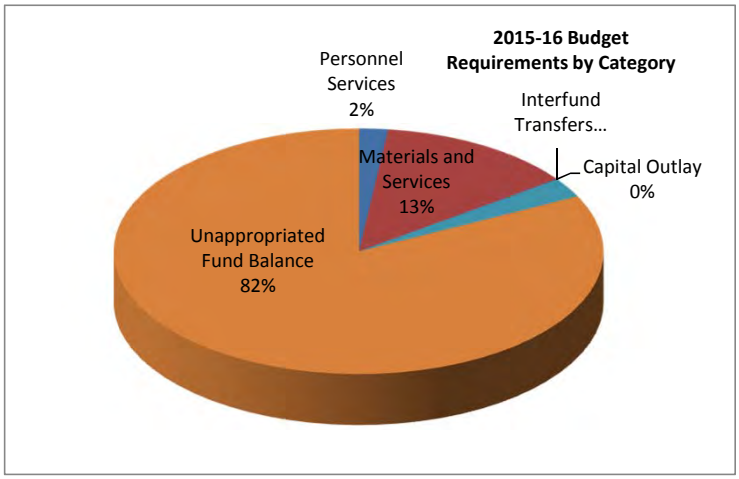
Key issues:

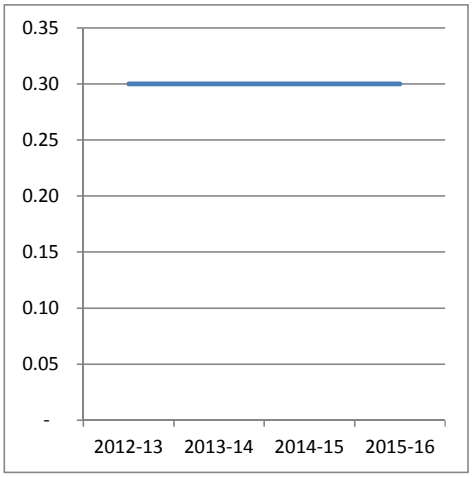
Per Oregon Revised Statute, the County Surveyor's compensation is to be paid out of the county treasury. A fee may be charged to reimburse the cost of the mandated work being performed by the County Surveyor.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1060 Surveyor

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	21,777	22,678	22,854	23,060
Materials and Services	20,557	74,408	179,237	158,440
Capital Outlay	-	-	-	100
Subtotal Current Expenditures	**42,334**	**97,086**	**202,091**	**181,600**
Interfund Transfers	500	1,000	1,000	1,000
Reserves	-	-	-	30,920
Unappropriated Fund Balance	1,129,115	1,093,953	1,000,000	1,000,000
Subtotal Noncurrent Expenditures	**1,129,615**	**1,094,953**	**1,001,000**	**1,031,920**
Total Requirements by Budgetary Category	**1,171,949**	**1,192,039**	**1,203,091**	**1,213,520**
Requirements by Fund				
Surveyor (2160)	1,171,949	1,192,039	1,203,091	1,213,520
Total Requirements by Fund	**1,171,949**	**1,192,039**	**1,203,091**	**1,213,520**
Resources by Budgetary Category				
Licenses, Fees and Permits	63,452	56,001	64,055	63,490
Investment Earnings	2,995	4,428	5,500	5,500
Interfund Transfers	-	1,000	12,886	13,886
Miscellaneous	180	1,495	150	124
Beginning Fund Balance	1,105,323	1,129,115	1,120,500	1,130,520
Total Resources by Budgetary Category	**1,171,949**	**1,192,039**	**1,203,091**	**1,213,520**
Full-Time Employee Equivalents	0.30	0.30	0.30	0.30

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Surveyor	22,000	11,530	0.15
Corner Restoration	1,160,500	11,530	0.15
Equipment Reserve	31,020	-	-
Total Mandates	**1,213,520**	**23,060**	**0.30**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Surveyor - Operating	Filled	Surveyor	0.5000	.500 Elected Official	Non-Union	SU01	1	$9,082.43	$0.00	$694.81	$181.65	$4.75	$0.00	$0.00	$21.90	$0.00	$1,544.01	$11,529.54
Surveyor - Corner Pres	Filled	Surveyor	0.5000	.500 Elected Official	Non-Union	SU01	1	$9,082.43	$0.00	$694.81	$181.65	$4.75	$0.00	$0.00	$21.90	$0.00	$1,544.01	$11,529.54
			1.0000					**$18,164.85**	**$0.00**	**$1,389.61**	**$363.30**	**$9.50**	**$0.00**	**$0.00**	**$43.80**	**$0.00**	**$3,088.02**	**$23,059.09**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4916	Trans - Surveyor	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-1000-4995	Beginning Fund Balance	0.00	30,020.00	30,020.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	30,020.00	30,020.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	31,020.00	31,020.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-1000-7006	Survey Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1000-9016	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-1000-9910	Reserve Capital Outlay	0.00	30,920.00	30,920.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	30,920.00	30,920.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	31,020.00	31,020.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Printed: 03/19/2015 - 5:46PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R20	Licenses, Fees and Permits					
35.00	50.00	0.00	0.00	1061-1000-4116	Fees - Condominium Plat	0.00	0.00	0.00	0.00	0.00
2,295.00	1,816.00	4,875.00	0.00	1061-1000-4116	Fees - Survey Filing	0.00	4,500.00	4,500.00	0.00	0.00
2,725.00	3,305.00	4,180.00	0.00	1061-1000-4116	Fees - Partition	0.00	3,990.00	3,990.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-4116	Fees - Subdivision Plat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-4116	Fees - Public Land Corn Pres	0.00	0.00	0.00	0.00	0.00
5,055.00	5,171.00	9,055.00	0.00		Licenses, Fees and Permits Totals:	0.00	8,490.00	8,490.00	0.00	0.00
				R40	Other Local Revenue					
180.00	1,495.00	150.00	0.00	1061-1000-4400	Miscellaneous	0.00	124.00	124.00	0.00	0.00
180.00	1,495.00	150.00	0.00		Other Local Revenue Totals:	0.00	124.00	124.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	12,886.00	0.00	1061-1000-4900	Trans - General Non Dept	0.00	12,886.00	12,886.00	0.00	0.00
0.00	1,000.00	0.00	0.00	1061-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	12,886.00	0.00		Interfund Transfers Totals:	0.00	12,886.00	12,886.00	0.00	0.00
				R90	Fund Balances					
2,673.04	865.46	500.00	0.00	1061-1000-4995	Beginning Fund Balance	0.00	500.00	500.00	0.00	0.00
2,673.04	865.46	500.00	0.00		Fund Balances Totals:	0.00	500.00	500.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		REVENUES TOTALS:	0.00	22,000.00	22,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	1061-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
4,496.40	4,496.40	8,992.00	0.00	1061-1000-5001	Elected Official Compensation	0.15	9,082.00	9,082.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
339.01	336.99	688.00	0.00	1061-1000-5110	FICA	0.00	695.00	695.00	0.00	0.00
1.38	1.60	5.00	0.00	1061-1000-5120	Workmans Compensation Tax	0.00	5.00	5.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
25.42	17.24	33.00	0.00	1061-1000-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
492.09	714.28	1,529.00	0.00	1061-1000-5140	Retirement - General	0.00	1,544.00	1,544.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
98.59	103.42	180.00	0.00	1061-1000-5157	Workmans Compensation	0.00	182.00	182.00	0.00	0.00
5,452.89	5,669.93	11,427.00	0.00		Personnel Services Totals:	0.15	11,530.00	11,530.00	0.00	0.00
				E20	Material and Services					
136.00	179.60	448.00	0.00	1061-1000-6200	Contract Services	0.00	158.00	158.00	0.00	0.00
0.00	164.90	500.00	0.00	1061-1000-6223	Electronic File Conversion	0.00	500.00	500.00	0.00	0.00
0.00	100.00	500.00	0.00	1061-1000-6310	Dues & Fees	0.00	500.00	500.00	0.00	0.00
115.45	0.00	100.00	0.00	1061-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.91	16.40	25.00	0.00	1061-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
250.00	0.00	500.00	0.00	1061-1000-6701	Mgmt Travel & Training	0.00	500.00	500.00	0.00	0.00
193.33	140.78	180.00	0.00	1061-1000-6755	Telephone	0.00	180.00	180.00	0.00	0.00
695.69	601.68	2,253.00	0.00		Material and Services Totals:	0.00	1,838.00	1,838.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	6,673.00	0.00	1061-1000-6990	Internal Services	0.00	6,214.00	6,214.00	0.00	0.00
444.00	449.00	1,238.00	0.00	1061-1000-6991	Facility Services	0.00	1,222.00	1,222.00	0.00	0.00
450.00	189.00	561.00	0.00	1061-1000-6992	Steering Comm Hardware Chg	0.00	588.00	588.00	0.00	0.00
0.00	137.00	226.00	0.00	1061-1000-6993	Steering Comm User Chg	0.00	237.00	237.00	0.00	0.00
0.00	0.00	74.00	0.00	1061-1000-6994	Risk Management	0.00	83.00	83.00	0.00	0.00
0.00	0.00	139.00	0.00	1061-1000-6995	Insurance Liability	0.00	163.00	163.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-6999	Office Supplies - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-6999	Postage - Internal	0.00	25.00	25.00	0.00	0.00
894.00	775.00	8,911.00	0.00		Interdepartmental Charges Totals:	0.00	8,632.00	8,632.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1061-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E90	Unappropriated Fund Balance					
865.46	1,484.85	0.00	0.00	1061-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
865.46	1,484.85	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		EXPENDITURES TOTALS:	0.15	22,000.00	22,000.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		DEPARTMENT REVENUES	0.00	22,000.00	22,000.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		DEPARTMENT EXPENSES	0.15	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		FUND REVENUES	0.00	22,000.00	22,000.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		FUND EXPENSES	0.15	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		REPORT REVENUES	0.00	22,000.00	22,000.00	0.00	0.00
7,908.04	8,531.46	22,591.00	0.00		REPORT EXPENSES	0.15	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.15)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R20	Licenses, Fees and Permits					
58,396.50	50,829.75	55,000.00	0.00	1062-1000-4116	Fees - Public Land Corn Pres	0.00	55,000.00	55,000.00	0.00	0.00
58,396.50	50,829.75	55,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	55,000.00	55,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1062-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
2,994.74	4,428.30	5,500.00	0.00	1062-1000-4495	Investments - Interest On	0.00	5,500.00	5,500.00	0.00	0.00
2,994.74	4,428.30	5,500.00	0.00		Interest Totals:	0.00	5,500.00	5,500.00	0.00	0.00
				R90	Fund Balances					
1,102,649.82	1,128,249.83	1,120,000.00	0.00	1062-1000-4995	Beginning Fund Balance	0.00	1,100,000.00	1,100,000.00	0.00	0.00
1,102,649.82	1,128,249.83	1,120,000.00	0.00		Fund Balances Totals:	0.00	1,100,000.00	1,100,000.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		REVENUES TOTALS:	0.00	1,160,500.00	1,160,500.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	1062-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
13,488.72	13,488.72	8,992.00	0.00	1062-1000-5001	Elected Official Compensation	0.15	9,082.00	9,082.00	0.00	0.00
1,019.07	1,013.21	688.00	0.00	1062-1000-5110	FICA	0.00	695.00	695.00	0.00	0.00
4.11	4.68	5.00	0.00	1062-1000-5120	Workmans Compensation Tax	0.00	5.00	5.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
39.69	47.72	33.00	0.00	1062-1000-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
1,476.68	2,143.17	1,529.00	0.00	1062-1000-5140	Retirement - General	0.00	1,544.00	1,544.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1062-1000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
295.73	310.23	180.00	0.00	1062-1000-5157	Workmans Compensation	0.00	182.00	182.00	0.00	0.00
16,324.00	17,007.73	11,427.00	0.00		Personnel Services Totals:	0.15	11,530.00	11,530.00	0.00	0.00
				E20	Material and Services					
11,763.31	48,851.44	154,863.00	0.00	1062-1000-6224	Publ Land Cor Restore	0.00	115,160.00	115,160.00	0.00	0.00
190.00	150.00	500.00	0.00	1062-1000-6310	Dues & Fees	0.00	500.00	500.00	0.00	0.00
0.00	0.00	300.00	0.00	1062-1000-6535	Equipment Maint & Repair	0.00	300.00	300.00	0.00	0.00
189.95	25.93	1,000.00	0.00	1062-1000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
220.00	53.99	2,000.00	0.00	1062-1000-6610	Supplies - Field	0.00	2,000.00	2,000.00	0.00	0.00
662.97	0.00	500.00	0.00	1062-1000-6701	Mgmt Travel & Training	0.00	500.00	500.00	0.00	0.00
13,026.23	49,081.36	159,163.00	0.00		Material and Services Totals:	0.00	119,460.00	119,460.00	0.00	0.00
				E21	Interdepartmental Charges					
3,609.00	20,098.00	6,672.00	0.00	1062-1000-6990	Internal Services	0.00	6,215.00	6,215.00	0.00	0.00
1,330.00	1,343.00	1,238.00	0.00	1062-1000-6991	Facility Services	0.00	1,223.00	1,223.00	0.00	0.00
0.00	561.00	561.00	0.00	1062-1000-6992	Steering Comm Hardware Chg	0.00	588.00	588.00	0.00	0.00
0.00	418.00	226.00	0.00	1062-1000-6993	Steering Comm User Chg	0.00	238.00	238.00	0.00	0.00
381.00	533.00	74.00	0.00	1062-1000-6994	Risk Management	0.00	83.00	83.00	0.00	0.00
621.00	998.00	139.00	0.00	1062-1000-6995	Insurance Liability	0.00	163.00	163.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-6999	Contract Services - Internal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
5,941.00	23,951.00	8,910.00	0.00		Interdepartmental Charges Totals:	0.00	28,510.00	28,510.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1062-1000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
500.00	1,000.00	1,000.00	0.00	1062-1000-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-9014	Trans - Clerk	0.00	0.00	0.00	0.00	0.00
500.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,128,249.83	1,092,467.79	1,000,000.00	0.00	1062-1000-9990	Unappropriated Fund Balance	0.00	1,000,000.00	1,000,000.00	0.00	0.00
1,128,249.83	1,092,467.79	1,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	1,000,000.00	1,000,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,164,041.06	1,183,507.88	1,180,500.00	0.00		EXPENDITURES TOTALS:	0.15	1,160,500.00	1,160,500.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		DEPARTMENT REVENUES	0.00	1,160,500.00	1,160,500.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		DEPARTMENT EXPENSES	0.15	1,160,500.00	1,160,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		FUND REVENUES	0.00	1,160,500.00	1,160,500.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		FUND EXPENSES	0.15	1,160,500.00	1,160,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		REPORT REVENUES	0.00	1,160,500.00	1,160,500.00	0.00	0.00
1,164,041.06	1,183,507.88	1,180,500.00	0.00		REPORT EXPENSES	0.15	1,160,500.00	1,160,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.15)	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 General Fund Non-Dept

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	826,457	548,506	574,669	132,548
Subtotal Current Expenditures	**826,457**	**548,506**	**574,669**	**132,548**
Interfund Transfers	8,895,320	9,605,909	10,870,413	11,982,842
Reserves	-	-	1,110,000	1,500,000
Contingency	-	-	177,918	176,610
Unappropriated Fund Balance	3,675,350	5,077,745	-	-
Subtotal Noncurrent Expenditures	**12,570,670**	**14,683,654**	**12,158,331**	**13,659,452**
Total Requirements by Budgetary Category	**13,397,127**	**15,232,160**	**12,733,000**	**13,792,000**
Requirements by Fund				
General Fund (1000)	13,397,127	15,232,160	12,733,000	13,792,000
Total Requirements by Fund	**13,397,127**	**15,232,160**	**12,733,000**	**13,792,000**
Resources by Budgetary Category				
Taxes	8,580,757	8,586,849	8,596,000	8,906,000
Licenses and Permits	282,614	298,867	266,000	-
Intergovernmental	2,420,180	2,599,227	765,000	880,000
Charges for Services	40,823	9,290	-	-
Investment Earnings	10,505	22,585	6,000	6,000
Interfund Transfers	35,099	37,565	-	4,000,000
Miscellaneous	12,440	2,427	-	-
Beginning Fund Balance	2,014,709	3,675,350	3,100,000	-
Total Resources by Budgetary Category	**13,397,127**	**15,232,160**	**12,733,000**	**13,792,000**
Full-Time Employee Equivalents	-	-	-	-

Programs	**Total Cost**	**Personnel Services**	**FTE**
Treasurer (1010)	17,092	-	-
Assessor (1020)	1,023,675	-	-
Tax Collector (1030)	583,303	-	-
Clerk (1040)	246,606	-	-
Commissioners (1050)	364,772	-	-
Surveyor (1060)	12,886	-	-
District Attorney (2010)	1,201,668	-	-
Sheriff (2030)	6,626,870	-	-
Juvenile (2050)	1,118,263	-	-
Emergency Management (2080)	54,565	-	-
State Courts (2090)	365,082	-	-
Public Health (4010)	60,000	-	-
Community Development (6010)	77,000	-	-
Watermaster (7020)	81,940	-	-
OSU Extension (7030)	96,865	-	-
Experiment Station (7040)	52,255	-	-
Materials and Services (1000)	132,548	-	-
Contingency (1000)	176,610	-	-
Reserves (1000)	1,500,000	-	-
Total Mandates	**13,792,000**	**-**	**-**

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., facility service charges) or are transfers to support reserves that departments are not able to fully fund (e.g., risk management).

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General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				1000	Non-Departmental					
				R10	Property Taxes					
7,986,149.37	7,932,538.24	8,096,000.00	0.00	1000-1000-4001	Property Taxes - Current	0.00	8,136,000.00	8,136,000.00	0.00	0.00
594,398.12	654,266.55	500,000.00	0.00	1000-1000-4001	Property Taxes - Prior	0.00	500,000.00	500,000.00	0.00	0.00
8,580,547.49	8,586,804.79	8,596,000.00	0.00		Property Taxes Totals:	0.00	8,636,000.00	8,636,000.00	0.00	0.00
				R11	Other Taxes					
209.57	43.91	0.00	0.00	1000-1000-4010	Tax Offsets	0.00	0.00	0.00	0.00	0.00
267,153.23	283,756.06	260,000.00	0.00	1000-1000-4040	Franchise Fees - SO Cable TV	0.00	270,000.00	270,000.00	0.00	0.00
267,362.80	283,799.97	260,000.00	0.00		Other Taxes Totals:	0.00	270,000.00	270,000.00	0.00	0.00
				R30	Charges for Service					
48.00	0.00	0.00	0.00	1000-1000-4301	Copies	0.00	0.00	0.00	0.00	0.00
40,774.55	9,291.15	0.00	0.00	1000-1000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
40,822.55	9,291.15	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
12,440.41	2,426.94	0.00	0.00	1000-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4401	Donations	0.00	0.00	0.00	0.00	0.00
12,440.41	2,426.94	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
10,504.83	22,584.62	6,000.00	0.00	1000-1000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
10,504.83	22,584.62	6,000.00	0.00		Interest Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R50	Federal Government					
749,526.29	803,514.00	0.00	0.00	1000-1000-4601	PILT	0.00	0.00	0.00	0.00	0.00
912,573.63	938,329.51	100,000.00	0.00	1000-1000-4602	O&C Land Grant	0.00	100,000.00	100,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
11,470.55	12,592.51	12,000.00	0.00	1000-1000-4603	Fish & Wildlife	0.00	12,000.00	12,000.00	0.00	0.00
1,673,570.47	1,754,436.02	112,000.00	0.00		Federal Government Totals:	0.00	112,000.00	112,000.00	0.00	0.00
				R51	State of Oregon					
274,653.23	361,269.25	200,000.00	0.00	1000-1000-4502	State Board of Forestry	0.00	300,000.00	300,000.00	0.00	0.00
6,870.31	8,146.71	8,000.00	0.00	1000-1000-4503	Small Rail Car	0.00	8,000.00	8,000.00	0.00	0.00
90,510.57	88,570.93	80,000.00	0.00	1000-1000-4504	Taxes - Electric Coop	0.00	80,000.00	80,000.00	0.00	0.00
65,840.13	62,354.46	65,000.00	0.00	1000-1000-4505	Taxes - Cigarette	0.00	65,000.00	65,000.00	0.00	0.00
15,460.95	15,110.58	6,000.00	0.00	1000-1000-4506	Licenses - Amusement	0.00	15,000.00	15,000.00	0.00	0.00
308,734.90	324,449.97	300,000.00	0.00	1000-1000-4507	Revenues - Liquor	0.00	300,000.00	300,000.00	0.00	0.00
762,070.09	859,901.90	659,000.00	0.00		State of Oregon Totals:	0.00	768,000.00	768,000.00	0.00	0.00
				R60	Debt Proceeds					
0.00	0.00	0.00	0.00	1000-1000-4850	Repayments - Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
9,834.53	0.00	0.00	0.00	1000-1000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
0.00	1,135.97	0.00	0.00	1000-1000-4911	Trans - Treasurer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
25,264.36	36,428.74	0.00	0.00	1000-1000-4922	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00
35,098.89	37,564.71	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,014,709.39	3,675,349.86	3,100,000.00	0.00	1000-1000-4995	Beginning Fund Balance	0.00	4,000,000.00	4,000,000.00	0.00	0.00
2,014,709.39	3,675,349.86	3,100,000.00	0.00		Fund Balances Totals:	0.00	4,000,000.00	4,000,000.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		REVENUES TOTALS:	0.00	13,792,000.00	13,792,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	1000-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E20	Material and Services					
0.00	0.00	0.00	0.00	1000-1000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6211	Community Lounge	0.00	0.00	0.00	0.00	0.00
35,000.00	0.00	0.00	0.00	1000-1000-6212	Sr Citizen Council	0.00	0.00	0.00	0.00	0.00
6,520.20	1,007.15	1,000.00	0.00	1000-1000-6213	Humane Society - Large Animal	0.00	0.00	0.00	0.00	0.00
43,491.01	0.00	0.00	0.00	1000-1000-6231	Videotaping Expense	0.00	0.00	0.00	0.00	0.00
4,465.00	1,125.00	0.00	0.00	1000-1000-6300	Donations	0.00	1,000.00	1,000.00	0.00	0.00
31,393.08	32,740.16	32,738.00	0.00	1000-1000-6310	Dues & Fees	0.00	33,393.00	33,393.00	0.00	0.00
0.00	0.00	10,000.00	0.00	1000-1000-6339	Interest Expense	0.00	10,200.00	10,200.00	0.00	0.00
25,000.00	0.00	0.00	0.00	1000-1000-6402	Soil Cons Sec Grant	0.00	0.00	0.00	0.00	0.00
51,000.00	0.00	0.00	0.00	1000-1000-6403	Predatory Animal Control	0.00	0.00	0.00	0.00	0.00
859.33	0.00	1,000.00	0.00	1000-1000-6404	Special Assessments	0.00	1,020.00	1,020.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,079.57	0.00	0.00	0.00	1000-1000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
266.92	407.70	300.00	0.00	1000-1000-6752	Utilities - Electricity	0.00	306.00	306.00	0.00	0.00
18.58	0.00	0.00	0.00	1000-1000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
199,093.69	35,280.01	45,038.00	0.00		Material and Services Totals:	0.00	45,919.00	45,919.00	0.00	0.00
				E21	Interdepartmental Charges					
173,239.00	0.00	0.00	0.00	1000-1000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
423,002.00	483,657.00	464,664.00	0.00	1000-1000-6991	Facility Services	0.00	65,222.00	65,222.00	0.00	0.00
450.00	0.00	0.00	0.00	1000-1000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
11,670.00	10,294.00	22,618.00	0.00	1000-1000-6994	Risk Management	0.00	7,218.00	7,218.00	0.00	0.00
19,002.00	19,275.00	42,349.00	0.00	1000-1000-6995	Insurance Liability	0.00	14,189.00	14,189.00	0.00	0.00
627,363.00	513,226.00	529,631.00	0.00		Interdepartmental Charges Totals:	0.00	86,629.00	86,629.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1000-1000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-7005	Communications Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1000-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1000-1000-9007	Trans - Agency Funds	0.00	0.00	0.00	0.00	0.00
4,730.77	0.00	17,092.00	0.00	1000-1000-9011	Trans - Treasurer	0.00	17,092.00	17,092.00	0.00	0.00
759,491.35	760,280.25	822,098.00	0.00	1000-1000-9012	Trans - Assessor	0.00	1,064,017.00	1,023,675.00	0.00	0.00
153,139.92	246,001.04	541,968.00	0.00	1000-1000-9013	Trans - Tax Collector	0.00	586,841.00	583,303.00	0.00	0.00
157,862.74	206,330.20	246,606.00	0.00	1000-1000-9014	Trans - Clerk	0.00	246,606.00	246,606.00	0.00	0.00
177,808.90	336,404.25	353,772.00	0.00	1000-1000-9015	Trans - Commissioners	0.00	364,772.00	364,772.00	0.00	0.00
0.00	0.00	12,886.00	0.00	1000-1000-9016	Trans - Surveyor	0.00	12,886.00	12,886.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9152	Trans - Finance	0.00	0.00	0.00	0.00	0.00
1,008,505.38	994,520.06	1,191,668.00	0.00	1000-1000-9201	Trans - District Attorney	0.00	1,201,668.00	1,201,668.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9202	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9203	Trans - Sheriff	0.00	6,626,870.00	6,626,870.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00	1000-1000-9203	Trans - Sheriff Admin	0.00	0.00	0.00	0.00	0.00
286,811.63	553,502.83	732,543.00	0.00	1000-1000-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
3,704,446.84	3,443,305.55	4,324,185.00	0.00	1000-1000-9203	Trans - Sheriff Jail	0.00	0.00	0.00	0.00	0.00
429,245.02	336,260.43	482,838.00	0.00	1000-1000-9203	Trans - Sheriff Civil	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9203	Trans - S&R Operations	0.00	0.00	0.00	0.00	0.00
0.00	61,114.00	54,902.00	0.00	1000-1000-9203	Trans - Sheriff Court Security	0.00	0.00	0.00	0.00	0.00
1,157,631.76	1,215,205.57	1,118,263.00	0.00	1000-1000-9205	Trans - Juvenile	0.00	1,118,263.00	1,118,263.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9207	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
44,818.41	47,887.31	54,565.00	0.00	1000-1000-9208	Trans - Emergency Services	0.00	54,565.00	54,565.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9209	Trans - State Courts	0.00	365,082.00	365,082.00	0.00	0.00
303,915.00	127,500.00	120,000.00	0.00	1000-1000-9401	Trans - Health Service	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
34,000.00	116,112.00	86,112.00	0.00	1000-1000-9601	Trans - CDD	0.00	77,000.00	77,000.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00	1000-1000-9702	Trans - Water Master	0.00	81,940.00	81,940.00	0.00	0.00
233,958.42	206,975.00	206,975.00	0.00	1000-1000-9703	Trans - OSU Extension	0.00	96,865.00	96,865.00	0.00	0.00
95,524.40	74,742.85	74,998.00	0.00	1000-1000-9704	Trans - Experiment Station	0.00	52,255.00	52,255.00	0.00	0.00
8,895,320.37	9,605,909.19	10,870,413.00	0.00		Interfund Transfers Totals:	0.00	12,026,722.00	11,982,842.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	177,918.00	0.00	1000-1000-9800	Operating Contingency	0.00	152,730.00	176,610.00	0.00	0.00
0.00	0.00	177,918.00	0.00		Contigencies Totals:	0.00	152,730.00	176,610.00	0.00	0.00
				E81	Fund Balance & Reserves					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	1,110,000.00	0.00	1000-1000-9900	Reserve Future Expenditures	0.00	1,480,000.00	1,500,000.00	0.00	0.00
0.00	0.00	1,110,000.00	0.00		Fund Balance & Reserves Totals:	0.00	1,480,000.00	1,500,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
3,675,349.86	5,077,744.76	0.00	0.00	1000-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
3,675,349.86	5,077,744.76	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		EXPENDITURES TOTALS:	0.00	13,792,000.00	13,792,000.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		DEPARTMENT REVENUES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		DEPARTMENT EXPENSES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		FUND REVENUES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		FUND EXPENSES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		REPORT REVENUES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
13,397,126.92	15,232,159.96	12,733,000.00	0.00		REPORT EXPENSES	0.00	13,792,000.00	13,792,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 PERS Reserve

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personal Services	31,090	-	-	500
Subtotal Current Expenditures	**31,090**	**-**	**-**	**500**
Reserves	-	-	140,000	190,000
Contingency	-	-	30,000	15,000
Unappropriated Fund Balance	170,952	197,665	-	-
Total Requirements by Budgetary Category	**202,042**	**197,665**	**170,000**	**205,500**
Requirements by Fund				
PERS Reserve (2010)	202,042	197,665	170,000	205,500
Total Requirements by Fund	**202,042**	**197,665**	**170,000**	**205,500**
Resources by Budgetary Category				
Investment Earnings	520	696	-	500
Interfund Transfers	-	26,017	-	-
Beginning Fund Balance	201,523	170,952	170,000	205,000
Total Resources by Budgetary Category	**202,042**	**197,665**	**170,000**	**205,500**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
PERS Reserve	205,500	500	-
Total Mandates	**205,500**	**500**	**-**

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.

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2010	PERS Holding					
				1000	Non-Departmental					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	0000-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
519.56	695.80	0.00	0.00	0000-2000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
519.56	695.80	0.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	0000-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-4923	Trans - Sheriff Admin	0.00	0.00	0.00	0.00	0.00
0.00	12,255.42	0.00	0.00	0000-2000-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
0.00	12,389.68	0.00	0.00	0000-2000-4923	Trans - Sheriff Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-4923	Trans - Sheriff Civil	0.00	0.00	0.00	0.00	0.00
0.00	1,371.50	0.00	0.00	0000-2000-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-4923	Trans - Sheriff Search Rescue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-4923	Trans - Sheriff Crt Faci Secur	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	26,016.60	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
201,522.78	170,952.22	170,000.00	0.00	0000-2000-4995	Beginning Fund Balance	0.00	205,000.00	205,000.00	0.00	0.00
201,522.78	170,952.22	170,000.00	0.00		Fund Balances Totals:	0.00	205,000.00	205,000.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		REVENUES TOTALS:	0.00	205,500.00	205,500.00	0.00	0.00
				E10	Personnel Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
31,090.12	0.00	0.00	0.00	0000-2000-5141	Retirement - PERS	0.00	500.00	500.00	0.00	0.00
31,090.12	0.00	0.00	0.00		Personnel Services Totals:	0.00	500.00	500.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	0000-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	0000-2000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	30,000.00	0.00	0000-2000-9800	Operating Contingency	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contigencies Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	140,000.00	0.00	0000-2000-9900	Reserve Future Expenditures	0.00	190,000.00	190,000.00	0.00	0.00
0.00	0.00	140,000.00	0.00		Fund Balance & Reserves Totals:	0.00	190,000.00	190,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
170,952.22	197,664.62	0.00	0.00	0000-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
170,952.22	197,664.62	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		EXPENDITURES TOTALS:	0.00	205,500.00	205,500.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		DEPARTMENT REVENUES	0.00	205,500.00	205,500.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		DEPARTMENT EXPENSES	0.00	205,500.00	205,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		FUND REVENUES	0.00	205,500.00	205,500.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		FUND EXPENSES	0.00	205,500.00	205,500.00	0.00	0.00
0.00	0.00	0.00	0.00		PERS Holding Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
202,042.34	197,664.62	170,000.00	0.00		REPORT REVENUES	0.00	205,500.00	205,500.00	0.00	0.00
202,042.34	197,664.62	170,000.00	0.00		REPORT EXPENSES	0.00	205,500.00	205,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
1070 County Schools

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	3,359,109	2,300,523	565,200	565,200
Total Requirements by Budgetary Category	**3,359,109**	**2,300,523**	**565,200**	**565,200**
Requirements by Fund				
County Schools (2020)	3,359,109	2,300,523	565,200	565,200
Total Requirements by Fund	**3,359,109**	**2,300,523**	**565,200**	**565,200**
Resources by Budgetary Category				
Intergovernmental	2,086,636	2,300,056	565,000	565,100
Fines and Forfeitures	64	-	-	-
Investment Earnings	2,282	467	-	100
Beginning Fund Balance	1,270,126	-	-	-
Total Resources by Budgetary Category	**3,359,109**	**2,300,523**	**565,000**	**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 directed in Oregon law to be passed through to the public school districts in Klamath County. Pursuant to ORS 328.005 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.

530.115 Disposition of certain moneys described in ORS 530.110; disposition of forest product rehabilitation revenues. (1) Except as set forth in subsection (2) of this section, moneys described in ORS 530.110 (1)(b) and (2)(c) shall be credited to the county in which the lands are situated and shall be paid quarterly to the county..... Money received under this subsection by the county shall be applied in the following order:

(b) Twenty-five percent of the remainder of the money shall be credited and paid into the county school fund created under ORS 328.005.

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2020	Treasurer County Schools					
				1070	County Schools					
				R41	Interest					
2,282.45	466.81	100.00	0.00	0000-1000-4495	Investments - Interest On	0.00	100.00	100.00	0.00	0.00
2,282.45	466.81	100.00	0.00		Interest Totals:	0.00	100.00	100.00	0.00	0.00
				R50	Federal Government					
1,877,074.43	1,834,485.03	200,000.00	0.00	0000-1000-4604	Receipts - Federal Forest	0.00	200,000.00	200,000.00	0.00	0.00
1,877,074.43	1,834,485.03	200,000.00	0.00		Federal Government Totals:	0.00	200,000.00	200,000.00	0.00	0.00
				R51	State of Oregon					
152,750.37	407,681.10	300,000.00	0.00	0000-1000-4502	State Board of Forestry	0.00	300,000.00	300,000.00	0.00	0.00
11,624.05	13,671.15	15,000.00	0.00	0000-1000-4503	Small Rail Car	0.00	15,000.00	15,000.00	0.00	0.00
45,187.43	44,219.07	50,000.00	0.00	0000-1000-4504	Taxes - Electric Coop	0.00	50,000.00	50,000.00	0.00	0.00
64.00	0.00	100.00	0.00	0000-1000-4509	Fees - State of Oregon Court	0.00	100.00	100.00	0.00	0.00
209,625.85	465,571.32	365,100.00	0.00		State of Oregon Totals:	0.00	365,100.00	365,100.00	0.00	0.00
				R90	Fund Balances					
1,270,126.12	0.00	0.00	0.00	0000-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1,270,126.12	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		REVENUES TOTALS:	0.00	565,200.00	565,200.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	0000-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-1000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-1000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,359,108.85	2,300,523.16	565,200.00	0.00	0000-1000-6501	Operating Expenses	0.00	565,200.00	565,200.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		Material and Services Totals:	0.00	565,200.00	565,200.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	0000-1000-9006	Trans - County School	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	0000-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		EXPENDITURES TOTALS:	0.00	565,200.00	565,200.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		DEPARTMENT REVENUES	0.00	565,200.00	565,200.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		DEPARTMENT EXPENSES	0.00	565,200.00	565,200.00	0.00	0.00
0.00	0.00	0.00	0.00		County Schools Totals:	0.00	0.00	0.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		FUND REVENUES	0.00	565,200.00	565,200.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		FUND EXPENSES	0.00	565,200.00	565,200.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer County Schools Totals:	0.00	0.00	0.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		REPORT REVENUES	0.00	565,200.00	565,200.00	0.00	0.00
3,359,108.85	2,300,523.16	565,200.00	0.00		REPORT EXPENSES	0.00	565,200.00	565,200.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 Emergency Tele Excise Tax

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	175,867	-	-	-
Total Requirements by Budgetary Category	**175,867**	**-**	**-**	**-**
Requirements by Fund				
Emergency Telephone Excise Tax (2181)	175,867	-	-	-
Total Requirements by Fund	**175,867**	**-**	**-**	**-**
Resources by Budgetary Category				
Taxes	175,867	-	-	-
Total Resources by Budgetary Category	**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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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2181	Finance Emerg Phone Excise Tax					
				1000	Non-Departmental					
				R11	Other Taxes					
175,867.35	0.00	0.00	0.00	0000-2000-4030	Excise Tax	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	0000-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
175,867.35	0.00	0.00	0.00	0000-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	0000-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
175,867.35	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Emerg Phone Excise Tax T	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
175,867.35	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 Equipment Reserve

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	4,509	-	-	-
Capital Outlay	79,935	188,385	159,000	130,000
Debt Service	241,570	173,034	123,000	61,000
Subtotal Current Expenditures	**326,013**	**361,419**	**282,000**	**191,000**
Interfund Transfers	1,511,072	97,415	233,040	4,000
Reserves	-	-	561,000	600,000
Contingency	-	-	317,053	87,983
Unappropriated Fund Balance	675,950	1,030,003	-	-
Subtotal Noncurrent Expenditures	**2,187,022**	**1,127,418**	**1,111,093**	**691,983**
Total Requirements by Budgetary Category	**2,513,035**	**1,488,837**	**1,393,093**	**882,983**
Requirements by Fund				
Equipment Reserve (3010)	2,513,035	1,488,837	1,393,093	882,983
Total Requirements by Fund	**2,513,035**	**1,488,837**	**1,393,093**	**882,983**
Resources by Budgetary Category				
Investment Earnings	5,984	7,903	3,000	3,000
Interfund Transfers	268,098	256,509	205,093	233,983
Debt Proceeds	1,057,788	548,475	185,000	123,000
Beginning Fund Balance	1,181,165	675,950	1,000,000	523,000
Total Resources by Budgetary Category	**2,513,035**	**1,488,837**	**1,393,093**	**882,983**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Equipment Reserve	882,983	-	-
Total Mandates	**882,983**	**-**	**-**

The purpose of this fund is to provide reserve funds for General Fund 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

2015-16 Proposed Budget

Account	Description of Item or Project	Amount
3010-1000-3050-1000-70110	3 Sheriff Patrol Vehicles for Emergency Response (replace unsafe vehicles)	100,000
	1 Juvenile Staff Car with Cage	30,000
	Total	$ 130,000

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3010	Equipment Reserve					
				1000	Non-Departmental					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	3050-1000-4116	Fees - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3050-1000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3050-1000-4392	Steering Comm Hardware Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4393	Steering Committee User Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3050-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
2,232.74	2,976.33	3,000.00	0.00	3050-1000-4495	Investments - Interest On	0.00	3,000.00	3,000.00	0.00	0.00
3,751.21	4,927.01	0.00	0.00	3050-1000-4498	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
5,983.95	7,903.34	3,000.00	0.00		Interest Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	3050-1000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,057,788.15	548,474.86	185,000.00	0.00	3050-1000-4881	Interfund Loan Proceeds	0.00	123,000.00	123,000.00	0.00	0.00
1,057,788.15	548,474.86	185,000.00	0.00		Interdepartmental Charges Totals:	0.00	123,000.00	123,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
14,000.00	0.00	0.00	0.00	3050-1000-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
5,000.00	5,000.00	0.00	0.00	3050-1000-4912	Trans - Assessor	0.00	89,000.00	89,000.00	0.00	0.00
0.00	500.00	0.00	0.00	3050-1000-4913	Trans - Tax Collector	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	1,000.00	0.00	3050-1000-4913	Trans - Property Sales	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	100,000.00	0.00	3050-1000-4914	Trans - Clerk	0.00	82,124.00	82,124.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4915	Trans - Commissioners	0.00	0.00	0.00	0.00	0.00
500.00	1,000.00	1,000.00	0.00	3050-1000-4916	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4916	Trans - Surveyor Corner Restor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Administration	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Human Resources	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - County Counsel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Finance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
62,000.00	43,350.00	0.00	0.00	3050-1000-4923	Trans - Sheriff Patrol	0.00	26,158.00	26,158.00	0.00	0.00
61,064.00	11,535.00	11,535.00	0.00	3050-1000-4923	Trans - Sheriff Corrections	0.00	11,535.00	11,535.00	0.00	0.00
17,193.00	17,193.00	17,193.00	0.00	3050-1000-4923	Trans - Sheriff Civil	0.00	17,193.00	17,193.00	0.00	0.00
13,888.00	33,725.00	0.00	0.00	3050-1000-4925	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00
33,958.38	68,543.00	57,146.00	0.00	3050-1000-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
5,175.00	3,719.00	3,719.00	0.00	3050-1000-4928	Trans - Emergency Management	0.00	3,720.00	3,720.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	0.00	3050-1000-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
3,606.00	0.00	0.00	0.00	3050-1000-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-1000-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
8,691.00	0.00	0.00	0.00	3050-1000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
2,079.00	0.00	0.00	0.00	3050-1000-4945	Trans - MH MED-COM Support	0.00	0.00	0.00	0.00	0.00
10,300.00	10,300.00	10,000.00	0.00	3050-1000-4946	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
2,144.00	2,144.00	0.00	0.00	3050-1000-4947	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4951	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
25,000.00	25,000.00	0.00	0.00	3050-1000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
3,500.00	3,500.00	3,500.00	0.00	3050-1000-4952	Trans - Park	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4961	Trans - Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4961	Trans - Onsite	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4961	Trans - Code Enforcement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4972	Trans - Water Master	0.00	3,253.00	3,253.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4973	Trans - OSU Extension	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
268,098.38	256,509.00	205,093.00	0.00		Interfund Transfers Totals:	0.00	233,983.00	233,983.00	0.00	0.00
				R90	Fund Balances					
1,181,164.70	675,949.80	1,000,000.00	0.00	3050-1000-4995	Beginning Fund Balance	0.00	523,000.00	523,000.00	0.00	0.00
1,181,164.70	675,949.80	1,000,000.00	0.00		Fund Balances Totals:	0.00	523,000.00	523,000.00	0.00	0.00
2,513,035.18	1,488,837.00	1,393,093.00	0.00		REVENUES TOTALS:	0.00	882,983.00	882,983.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3050-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
154.70	0.00	0.00	0.00	3050-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6330	Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,354.00	0.00	0.00	0.00	3050-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
4,508.70	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-1000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
79,934.89	188,385.03	159,000.00	0.00	3050-1000-7011	Vehicles Other	0.00	130,000.00	130,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
79,934.89	188,385.03	159,000.00	0.00		Capital Outlay Totals:	0.00	130,000.00	130,000.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	3050-1000-8001	Note Payable Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
241,569.88	173,033.94	123,000.00	0.00	3050-1000-8801	Interfund Loan Principal	0.00	61,000.00	61,000.00	0.00	0.00
241,569.88	173,033.94	123,000.00	0.00		Interdepartmental Charges Totals:	0.00	61,000.00	61,000.00	0.00	0.00
				E70	Interfund Transfers					
165,302.13	0.00	0.00	0.00	3050-1000-9002	Trans - Internal Services Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9004	Trans - Capital Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9012	Trans - Assessor	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	0.00	0.00	3050-1000-9016	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9156	Trans - Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	139,001.00	0.00	3050-1000-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9205	Trans - Juvenile	0.00	4,000.00	4,000.00	0.00	0.00
42,801.92	0.00	0.00	0.00	3050-1000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-1000-9207	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
1,124,632.08	0.00	0.00	0.00	3050-1000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9301	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9303	Trans - Solid Waste Operating	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9303	Trans - Landfill Site Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9401	Trans - Health Service	0.00	0.00	0.00	0.00	0.00
0.00	8,790.40	0.00	0.00	3050-1000-9404	Trans - CCF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9405	Trans - Mental Health	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9406	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9407	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
116,618.78	0.00	0.00	0.00	3050-1000-9501	Trans - Library Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9501	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	79,000.00	0.00	3050-1000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9502	Trans - Park Opeations	0.00	0.00	0.00	0.00	0.00
61,717.00	0.00	14,436.00	0.00	3050-1000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	3,529.45	603.00	0.00	3050-1000-9703	Trans - OSU Extension	0.00	0.00	0.00	0.00	0.00
1,511,071.91	43,319.85	233,040.00	0.00		Interfund Transfers Totals:	0.00	4,000.00	4,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	317,053.00	0.00	3050-1000-9800	Operating Contingency	0.00	87,983.00	87,983.00	0.00	0.00
0.00	0.00	317,053.00	0.00		Contigencies Totals:	0.00	87,983.00	87,983.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-1000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	561,000.00	0.00	3050-1000-9910	Reserve Capital Outlay	0.00	600,000.00	600,000.00	0.00	0.00
0.00	0.00	561,000.00	0.00		Fund Balance & Reserves Totals:	0.00	600,000.00	600,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
675,949.80	1,030,003.27	0.00	0.00	3050-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
675,949.80	1,030,003.27	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,513,035.18	1,434,742.09	1,393,093.00	0.00		EXPENDITURES TOTALS:	0.00	882,983.00	882,983.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,513,035.18	1,488,837.00	1,393,093.00	0.00		DEPARTMENT REVENUES	0.00	882,983.00	882,983.00	0.00	0.00
2,513,035.18	1,434,742.09	1,393,093.00	0.00		DEPARTMENT EXPENSES	0.00	882,983.00	882,983.00	0.00	0.00
0.00	54,094.91	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
2,513,035.18	1,488,837.00	1,393,093.00	0.00		FUND REVENUES	0.00	882,983.00	882,983.00	0.00	0.00
2,513,035.18	1,434,742.09	1,393,093.00	0.00		FUND EXPENSES	0.00	882,983.00	882,983.00	0.00	0.00
0.00	54,094.91	0.00	0.00		Equipment Reserve Totals:	0.00	0.00	0.00	0.00	0.00
2,513,035.18	1,488,837.00	1,393,093.00	0.00		REPORT REVENUES	0.00	882,983.00	882,983.00	0.00	0.00
2,513,035.18	1,434,742.09	1,393,093.00	0.00		REPORT EXPENSES	0.00	882,983.00	882,983.00	0.00	0.00
0.00	54,094.91	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 Law Enforcement Memorial

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	-	70
Subtotal Current Expenditures	**-**	**-**	**-**	**70**
Interfund Transfers	-	-	-	-
Reserves	-	-	-	-
Contingency	-	-	-	-
Unappropriated Fund Balance	70	70	-	-
Subtotal Noncurrent Expenditures	**70**	**70**	**-**	**-**
Total Requirements by Budgetary Category	**70**	**70**	**-**	**70**
Requirements by Fund				
Law Enforement Memorial (3040)	70	70	-	70
Total Requirements by Fund	**70**	**70**	**-**	**70**
Resources by Budgetary Category				
Beginning Fund Balance	70	70	-	70
Total Resources by Budgetary Category	**70**	**70**	**-**	**70**
Full-Time Employee Equivalents	-	-	-	

Mandate	**Total Cost**	**Personal Services**	**FTE**
Memorial	70		
Total Mandates	**70**	**-**	**-**

This fund is used to account for donations received by Klamath County to build a law enforcement memorial. The memorial is located on the grounds of the courthouse at 316 Main Street.

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:45PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3040	Law Enforcement Memorial					
				1000	Non-Departmental					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3060-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	3060-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
70.38	70.38	0.00	0.00	3060-1000-4995	Beginning Fund Balance	0.00	70.00	70.00	0.00	0.00
70.38	70.38	0.00	0.00		Fund Balances Totals:	0.00	70.00	70.00	0.00	0.00
70.38	70.38	0.00	0.00		REVENUES TOTALS:	0.00	70.00	70.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1000-6539	Grounds Maint & Repair	0.00	70.00	70.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	70.00	70.00	0.00	0.00
				E90	Unappropriated Fund Balance					
70.38	70.38	0.00	0.00	3060-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
70.38	70.38	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
70.38	70.38	0.00	0.00		EXPENDITURES TOTALS:	0.00	70.00	70.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
70.38	70.38	0.00	0.00		DEPARTMENT REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.38	0.00	0.00		DEPARTMENT EXPENSES	0.00	70.00	70.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
70.38	70.38	0.00	0.00		FUND REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.38	0.00	0.00		FUND EXPENSES	0.00	70.00	70.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Enforcement Memorial Totals:	0.00	0.00	0.00	0.00	0.00
70.38	70.38	0.00	0.00		REPORT REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.38	0.00	0.00		REPORT EXPENSES	0.00	70.00	70.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 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.

7010 - Taylor Grazing
7020 - Watermaster
7030 - OSU Cooperative Extension
7040 - OSU Experiment Station

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
7010 Taylor Grazing

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	3,132	3,955	4,000	4,000
Total Requirements by Budgetary Category	**3,132**	**3,955**	**4,000**	**4,000**
Requirements by Fund				
Taylor Grazing (2030)	3,132	3,955	4,000	4,000
Total Requirements by Fund	**3,132**	**3,955**	**4,000**	**4,000**
Resources by Budgetary Category				
Intergovernmental	3,130	3,955	4,000	4,000
Beginning Fund Balance	1	-	-	-
Total Resources by Budgetary Category	**3,132**	**3,955**	**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 is to provide for a fund to aggregate resources provided by Taylor Grazing Act to be passed through to the grazing districts in Klamath County. Pursuant to ORS 293.575 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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General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2030	Treasurer Taylor Grazing					
				7010	Taylor Grazing					
				R41	Interest					
0.00	0.00	0.00	0.00	0000-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
3,130.44	3,955.21	4,000.00	0.00	0000-7000-4671	Taylor Grazing Federal Appr	0.00	4,000.00	4,000.00	0.00	0.00
3,130.44	3,955.21	4,000.00	0.00		Federal Government Totals:	0.00	4,000.00	4,000.00	0.00	0.00
				R90	Fund Balances					
1.10	0.00	0.00	0.00	0000-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1.10	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REVENUES TOTALS:	0.00	4,000.00	4,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	0000-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
3,131.54	3,955.21	4,000.00	0.00	0000-7000-6206	Special Projects	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		Material and Services Totals:	0.00	4,000.00	4,000.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	0000-7000-8002	Note Payable Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	0000-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		EXPENDITURES TOTALS:	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		DEPARTMENT REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		DEPARTMENT EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		FUND REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		FUND EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REPORT REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REPORT EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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.

Mandated 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.

ORS 540.075
Office and equipment for watermaster
(1) The county court or board of county commissioners of each county in which the water district of the watermaster is located shall furnish the watermaster a suitable office and office equipment.
(2) If a water district includes all or parts of two or more counties, the office of the watermaster for the water district shall be in the county designated by the Water Resources Director and the county court or board of county commissioners of that county shall provide a suitable office with necessary office equipment for the watermaster. [1985 c.421 §2]

ORS 540.080[1]
Assistant watermasters
- ***compensation and expenses***
- ***termination***

(1) With the approval of the Water Resources Director, a watermaster may employ assistants to aid in the discharge of the watermasters duties. The assistants shall take the same oath as the watermaster and shall obey the watermasters instructions. Compensation and actual and necessary traveling expenses of an assistant shall be paid by the county court or board of county commissioners upon certificates of the watermaster by an order made at a regular term when sitting for the transaction of county business. If no provision for such payment is made, the assistants compensation and expenses shall be paid by the water users concerned, as provided in ORS 540.100 (Division of water among user) to 540.130 (Advance payment).
(2) The term of service of an assistant watermaster may be terminated at any time by the director or the watermaster. [Amended by 1957 c.546 §3; 1961 c.636 §2; 1985 c.421 §8]

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 streamflows drop, they regulate junior users to provide more water for senior users. On some streams, 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. A 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, A 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 other 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 streamflows for management and planning purposes.

Successes and Challenges:

The 2014 irrigation season marked back to back drought conditions under regulation of the Klamath adjudicated rights. Opposed to 2013, the 2014 season was one of management more so than regulation. Regulation still occurred but not to the extent of 2013 (i.e. mass shut off). Implemented by the 2014 Upper Basin Comprehensive Agreement, tribal Specified Instream Flows (SIFs) allowed senior surface water irrigators in the Upper Basin the opportunity to share available water that exceeded the SIFs. This provided the Watermaster's office a unique opportunity to assist in the management of flows in the Sprague and Sycan Rivers.

Historic drought conditions also created some challenges for the Klamath Project. Fortunately, through the Klamath Water and Power Administration's Water User Mitigation Program (WUMP), land-idling and groundwater pumping helped make up a nearly 120,000 acre-foot shortfall to help the project water users scathe through a dismal year with relative success. Unfortunately, with groundwater being used to supplement the surface water shortfall, we continue to see dramatic declines in our aquifer levels within the Klamath Project area. This is a serious concern for the health and reliability of the resource.

This irrigation season, we face yet another potential drought scenario. Statistically, precipitation is above average, but the snow water equivalent (snowpack) is well below average and lowest on record. This means that forecasted supplies of surface water are going to be well below normal and may create some difficulties for managing water late into the season.

Budget Overview:

The Watermaster's office has no major revenue sources and is completely dependent upon the county's general fund. Last year, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. This year, the state is proposing to fund all of the internet costs and telephone charges. Annual cost increases related to personnel and Material and Services would only allow us to staff up to 0.66 FTE. Therefore, we are going to be relocating downtown to a cheaper location to continue funding staff full time.

Significant Changes:

As you can see from the Budget Overview section above, keeping the Watermaster budget flat has created some budgeting challenges. Largely, we will be relocating downtown to a location that is not as suitable for the type of work that we do. This may create a shortfall in the timeliness of our customer service requests. Our office is constantly praised by the efficient manner in responding to the public. My fear is that we will be doing the public a disservice by not being able to respond in as timely a fashion as before.

Secondly, and positively, being located in the Government Building may present opportunities for customers to visit our office and other county departments at one convenient location. It will also present a more professional working environment and opportunities for staff and myself to network and work with county staff from other county departments.

Lastly, the state realizes the position the county is in with their financial resources and is willing to pick up all of the internet and phone costs accrued by the Watermaster's office.

Key Issues:

Water in the Klamath Basin continues to receive worldwide attention and the demand on the Watermaster office continues to rise. There is a vast appreciation in 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. Recent fiscal years have been taxing on the Watermaster budget. With every budget year, mandatory administrative costs have risen higher than revenue. Fortunately, we have found a solution to get through the next year by relocating to the Government Building. However, it should be noted that expedient service to the public can be critical to prevent potential crop damage. This is especially the case in drought years. My fear is that the relocation is just a short-term band aid for the Watermaster budget that will impact the County's water users directly.

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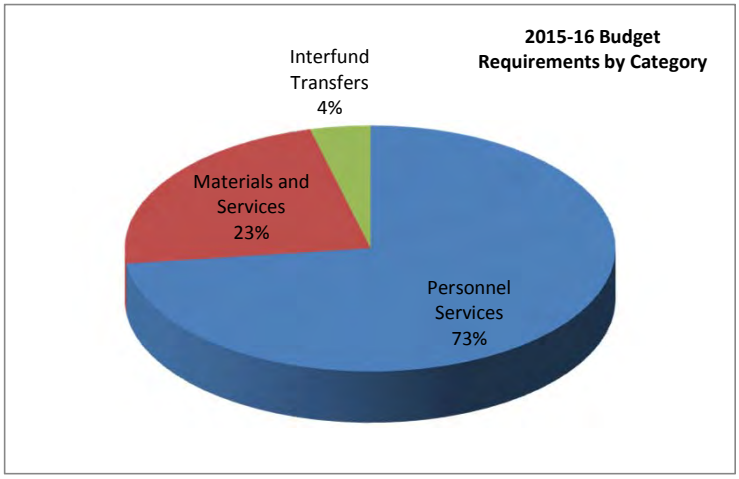
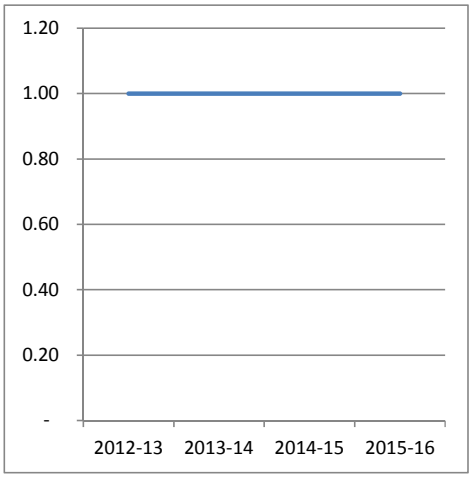
Klamath County, Oregon
2015-2016 Budget Financial Presentation
7020 Watermaster

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	54,436	56,946	58,657	59,814
Materials and Services	22,676	22,914	22,883	18,873
Subtotal Current Expenditures	**77,112**	**79,860**	**81,540**	**78,687**
Interfund Transfers	-	-	-	3,253
Subtotal Noncurrent Expenditures	**-**	**-**	**-**	**3,253**
Total Requirements by Budgetary Category	**77,112**	**79,860**	**81,540**	**81,940**
Requirements by Fund				
General Fund (1000)	77,112	79,860	81,540	81,940
Total Requirements by Fund	**77,112**	**79,860**	**81,540**	**81,940**
Resources by Budgetary Category				
Interfund Transfers	77,112	79,860	81,540	81,940
Total Resources by Budgetary Category	**77,112**	**79,860**	**81,540**	**81,940**
Full-Time Employee Equivalents	1.00	1.00	1.00	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Watermaster	81,940	59,814	1.00
Total Mandates	**81,940**	**59,814**	**1.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Watermaster	Filled	Natural Resources Specialist	1.0000	Full-time Local 121	Local 121	LF13	7	$37,620.48	$658.36	$2,877.97	$752.41	$29.344	$11,100.00	$0.00	$14.28	$183.00	$6,395.48	$59,631.32
			1.0000					**$37,620.48**	**$658.36**	**$2,877.97**	**$752.41**	**$29.34**	**$11,100.00**	**$0.00**	**$14.28**	**$183.00**	**$ 6,395.48**	**$ 59,631.32**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:36PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				7020	Watermaster					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	7021-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
77,111.97	79,860.21	81,540.00	0.00	7021-7000-4900	Trans - General Non Dept	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		Interfund Transfers Totals:	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		REVENUES TOTALS:	0.00	81,940.00	81,940.00	0.00	0.00
				E10	Personnel Services					
37,080.00	37,080.00	37,451.00	0.00	7021-7000-5000	Salaries and Wages	1.00	37,764.00	37,764.00	0.00	0.00
2,742.42	2,742.00	2,865.00	0.00	7021-7000-5110	FICA	0.00	2,889.00	2,889.00	0.00	0.00
25.86	29.52	29.00	0.00	7021-7000-5120	Workmans Compensation Tax	0.00	29.00	29.00	0.00	0.00
8,750.00	9,400.00	10,500.00	0.00	7021-7000-5130	Medical Insurance	0.00	11,100.00	11,100.00	0.00	0.00
20.93	20.88	21.00	0.00	7021-7000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
20.40	20.40	20.00	0.00	7021-7000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
4,078.80	5,932.80	6,367.00	0.00	7021-7000-5140	Retirement - General	0.00	6,420.00	6,420.00	0.00	0.00
852.96	852.96	655.00	0.00	7021-7000-5156	Unemployment Compensation	0.00	660.00	660.00	0.00	0.00
864.96	867.36	749.00	0.00	7021-7000-5157	Workmans Compensation	0.00	755.00	755.00	0.00	0.00
54,436.33	56,945.92	58,657.00	0.00		Personnel Services Totals:	1.00	59,814.00	59,814.00	0.00	0.00
				E20	Material and Services					
1,000.00	1,000.00	1,000.00	0.00	7021-7000-6401	County Share District II	0.00	1,000.00	1,000.00	0.00	0.00
921.25	53.64	0.00	0.00	7021-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
86.00	0.00	0.00	0.00	7021-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
108.47	208.68	0.00	0.00	7021-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
587.10	0.00	0.00	0.00	7021-7000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,432.82	1,813.97	1,732.00	0.00	7021-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
4,135.64	3,076.29	2,732.00	0.00		Material and Services Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				E21	Interdepartmental Charges					
6,321.00	9,803.00	10,104.00	0.00	7021-7000-6990	Internal Services	0.00	9,967.00	9,967.00	0.00	0.00
10,586.00	7,915.00	8,161.00	0.00	7021-7000-6991	Facility Services	0.00	6,037.00	6,037.00	0.00	0.00
0.00	305.00	0.00	0.00	7021-7000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
621.00	632.00	657.00	0.00	7021-7000-6994	Risk Management	0.00	630.00	630.00	0.00	0.00
1,012.00	1,183.00	1,229.00	0.00	7021-7000-6995	Insurance Liability	0.00	1,239.00	1,239.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
18,540.00	19,838.00	20,151.00	0.00		Interdepartmental Charges Totals:	0.00	17,873.00	17,873.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7021-7000-9003	Trans - Equipment Reserve	0.00	3,253.00	3,253.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	3,253.00	3,253.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		EXPENDITURES TOTALS:	1.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		DEPARTMENT REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		DEPARTMENT EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		Watermaster Totals:	(1.00)	0.00	0.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		FUND REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		FUND EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
77,111.97	79,860.21	81,540.00	0.00		REPORT REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		REPORT EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

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Department: OSU Klamath Basin Research and Extension Center FY 2016 Proposed Budget

Department Mission:

The Oregon State University Klamath Basin Research and Extension Center 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:

None

Self-Imposed 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
    - Science Engineering and Technology
    - Citizenship/Leadership
    - Healthy Living
- Agriculture
    - Livestock
    - Economics
    - Forages
    - Potatoes
    - Grains
    - Alternative Crops

- Master Gardeners

Impacts

- Every $1 in Nutrition Education returns $3.60 in future health care costs
- 4-H/Youth Development, 422 Youth Enrolled, 97 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 13,830/2080= 6.6 FTE
- Independentsector.org (2013) Oregon $21.35 = $295,270
- Plant Clinic 270 walk in/phone contacts
- Total Face-to-Face contacts 37,930 (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:

Moved fall of 2013 to Washburn
Very active KBREC Success Team working with BOCC for a Service District Vote
Forestry/Natural Resource Agent
100/77 Year Celebration last Summer
Budgets and stable funding continue to plague efforts.

Budget Overview:

General Fund
The OSU Extension (7030 department) has been reorganized to account for costs associated with providing services to the community. As such it provides for a payment to Oregon State University for the intergovernmental agreement associated with funding those services and for internal charges to insure the equipment owned by the County in providing those services.

The OSU Experiment Station (7040 department) has been reorganized to account for the costs associated with maintaining the infrastructure of the Washburn Way location. As such it provides for payment of the internal charges associated with facility services and insurance costs of maintaining that infrastructure. It does not provide for payment associated with any services to the community.

OSU Experiment Station Fund
This fund is scheduled to close in FY 2015. It was utilized to account for revenues and costs directly associated with crop production at the Washburn Way location.

Significant Changes:

All employees were transferred to OSU System (3).

After a realignment of the budget as discuss in the previous section, a reduction of budgets of 75% (7030) and 30% (7040) are implemented in the FY 2016 proposed budget.

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.

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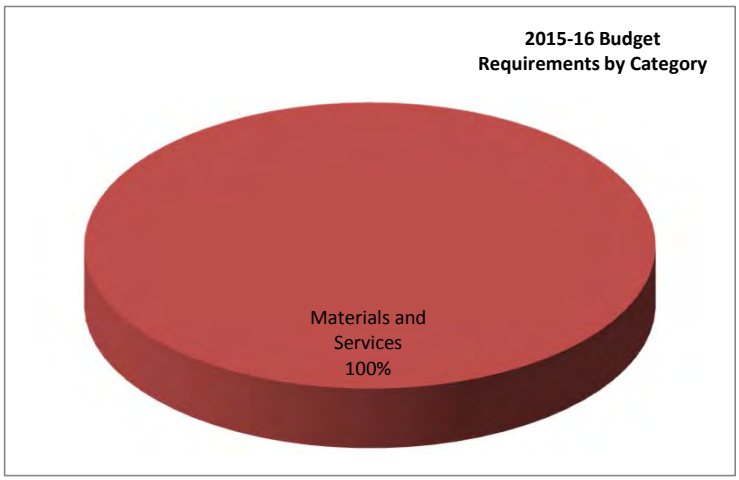
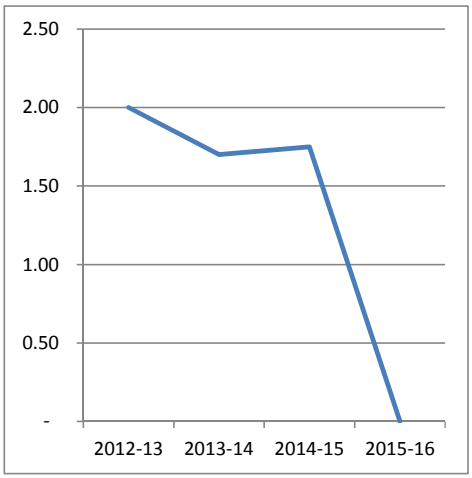
Klamath County, Oregon
2015-2016 Budget Financial Presentation
7030 OSU Extension

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	91,553	72,069	94,772	-
Materials and Services	150,028	138,435	112,806	96,865
Subtotal Current Expenditures	**241,581**	**210,504**	**207,578**	**96,865**
Total Requirements by Budgetary Category	**241,581**	**210,504**	**207,578**	**96,865**
Requirements by Fund				
General Fund (1000)	241,581	210,504	207,578	96,865
Total Requirements by Fund	**241,581**	**210,504**	**207,578**	**96,865**
Resources by Budgetary Category				
Intergovernmental	7,623	-	-	-
Interfund Transfers	233,958	210,504	207,578	96,865
Total Resources by Budgetary Category	**241,581**	**210,504**	**207,578**	**96,865**
Full-Time Employee Equivalents	2.00	1.70	1.75	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
OSU Extension	96,865	-	-
Total Mandates	**96,865**	**-**	**-**





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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				7030	OSU Extension					
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	7031-7000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
7,623.00	0.00	0.00	0.00	7031-7000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
7,623.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
233,958.42	206,975.00	206,975.00	0.00	7031-7000-4900	Trans - General Non Dept	0.00	96,865.00	96,865.00	0.00	0.00
0.00	3,529.45	603.00	0.00	7031-7000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
233,958.42	210,504.45	207,578.00	0.00		Interfund Transfers Totals:	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		REVENUES TOTALS:	0.00	96,865.00	96,865.00	0.00	0.00
				E10	Personnel Services					
68,259.15	56,000.69	57,343.00	0.00	7031-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	764.94	0.00	0.00	7031-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
4,911.01	4,342.55	4,387.00	0.00	7031-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
55.23	51.45	60.00	0.00	7031-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
7,975.00	0.00	21,000.00	0.00	7031-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
40.12	38.28	42.00	0.00	7031-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
39.10	37.40	41.00	0.00	7031-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
7,113.70	8,202.08	9,748.00	0.00	7031-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,569.94	1,305.59	1,004.00	0.00	7031-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,590.24	1,326.49	1,147.00	0.00	7031-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
91,553.49	72,069.47	94,772.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
38,466.08	37,313.48	12,455.00	0.00	7031-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6412	Oregon State University	0.00	74,920.00	74,920.00	0.00	0.00
800.00	800.00	800.00	0.00	7031-7000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
11,470.00	11,470.00	11,470.00	0.00	7031-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
5,400.00	5,400.00	5,400.00	0.00	7031-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
16,200.00	11,200.00	11,200.00	0.00	7031-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
4,459.85	4,742.50	4,500.00	0.00	7031-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,920.00	6,920.00	6,920.00	0.00	7031-7000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
83,715.93	77,845.98	52,745.00	0.00		Material and Services Totals:	0.00	74,920.00	74,920.00	0.00	0.00
				E21	Interdepartmental Charges					
9,885.00	10,240.00	15,359.00	0.00	7031-7000-6990	Internal Services	0.00	16,455.00	16,455.00	0.00	0.00
50,181.00	40,209.00	43,019.00	0.00	7031-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,376.00	3,530.00	586.00	0.00	7031-7000-6994	Risk Management	0.00	1,851.00	1,851.00	0.00	0.00
3,870.00	6,610.00	1,097.00	0.00	7031-7000-6995	Insurance Liability	0.00	3,639.00	3,639.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
66,312.00	60,589.00	60,061.00	0.00		Interdepartmental Charges Totals:	0.00	21,945.00	21,945.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	7031-7000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7031-7000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		EXPENDITURES TOTALS:	0.00	96,865.00	96,865.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
241,581.42	210,504.45	207,578.00	0.00		DEPARTMENT REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		DEPARTMENT EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Extension Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		FUND REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		FUND EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		REPORT REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		REPORT EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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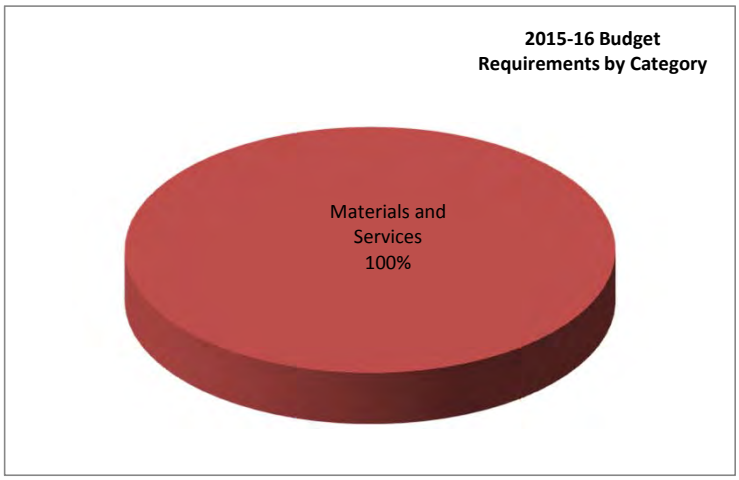
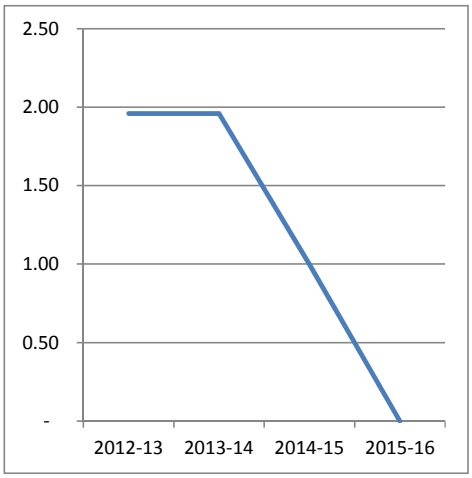
Klamath County, Oregon
2015-2016 Budget Financial Presentation
7040 Experiment Station

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	62,995	57,500	53,483	-
Materials and Services	32,529	30,579	43,240	52,255
Subtotal Current Expenditures	**95,524**	**88,079**	**96,723**	**52,255**
Interfund Transfers	-	-	6,308	-
Contingency	-	-	9,503	-
Unappropriated Fund Balance	37,404	24,430	-	-
Subtotal Noncurrent Expenditures	**37,404**	**24,430**	**15,811**	**-**
Total Requirements by Budgetary Category	**132,929**	**112,509**	**112,534**	**52,255**
Requirements by Fund				
General Fund (1000)	95,524	74,743	81,306	52,255
Experiment Station (2720)	37,404	37,766	31,228	-
Total Requirements by Fund	**132,929**	**112,509**	**112,534**	**52,255**
Resources by Budgetary Category				
Intergovernmental	-	-	6,308	-
Charges for Services	13,805	232	4,000	-
Investment Earnings	72	130	120	-
Interfund Transfers	95,524	74,743	81,306	52,255
Beginning Fund Balance	23,528	37,404	20,800	-
Total Resources by Budgetary Category	**132,929**	**112,509**	**112,534**	**52,255**
Full-Time Employee Equivalents	1.96	1.96	1.00	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Experiment Station	52,255	-	-
Total Mandates	**52,255**	**-**	**-**





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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:37PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				7040	Experiment Station					
				R70	Interfund Transfers					
95,524.40	74,742.85	74,998.00	0.00	7041-7000-4900	Trans - General Non Dept	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	6,308.00	0.00	7041-7000-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		Interfund Transfers Totals:	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		REVENUES TOTALS:	0.00	52,255.00	52,255.00	0.00	0.00
				E10	Personnel Services					
37,622.35	31,483.23	33,417.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
7,106.00	0.00	0.00	0.00	7041-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
1,019.51	0.00	0.00	0.00	7041-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
3,184.64	2,480.30	2,557.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
50.56	29.11	34.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
8,483.00	9,450.30	10,500.00	0.00	7041-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
20.93	20.88	21.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	20.40	20.00	0.00	7041-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,323.96	5,037.38	5,681.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,052.25	730.76	585.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,111.87	762.08	668.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
62,995.47	50,014.44	53,483.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
3,585.81	214.99	0.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
4,385.32	4,500.00	6,546.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6412	Oregon State University	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
135.00	70.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
40.86	0.00	100.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
2,478.94	1,439.42	2,000.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
10,625.93	6,224.41	8,646.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
9,867.00	10,240.00	5,670.00	0.00	7041-7000-6990	Internal Services	0.00	143.00	143.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6991	Facility Services	0.00	40,278.00	40,278.00	0.00	0.00
4,578.00	2,877.00	4,702.00	0.00	7041-7000-6994	Risk Management	0.00	3,990.00	3,990.00	0.00	0.00
7,458.00	5,387.00	8,805.00	0.00	7041-7000-6995	Insurance Liability	0.00	7,844.00	7,844.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
21,903.00	18,504.00	19,177.00	0.00		Interdepartmental Charges Totals:	0.00	52,255.00	52,255.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7041-7000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		EXPENDITURES TOTALS:	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		DEPARTMENT REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		DEPARTMENT EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		FUND REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		FUND EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
95,524.40	74,742.85	81,306.00	0.00		REPORT REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		REPORT EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:42PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2720	OSU Experiment Station					
				7040	Experiment Station					
				R30	Charges for Service					
13,742.63	0.00	4,000.00	0.00	7041-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
62.00	231.37	0.00	0.00	7041-7000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
13,804.63	231.37	4,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
71.59	130.33	120.00	0.00	7041-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
71.59	130.33	120.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	6,308.00	0.00	7041-7000-4574	Grants - State Research	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,308.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
23,528.10	37,404.32	20,800.00	0.00	7041-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
23,528.10	37,404.32	20,800.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	6,644.75	0.00	0.00	7041-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	508.33	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	11.21	0.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	146.22	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	175.55	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	7,486.06	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	3,824.00	15,417.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	2,045.57	0.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	(19.82)	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	5,849.75	15,417.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	6,308.00	0.00	7041-7000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-9704	Trans - Experiment Station	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,308.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	9,503.00	0.00	7041-7000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,503.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
37,404.32	24,430.21	0.00	0.00	7041-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
37,404.32	24,430.21	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
37,404.32	37,766.02	31,228.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 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.

6010 - Community Development
6060 - Tourism
6070 - Economic Development
6080 - Title III

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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 Planning, Building, On-Site, Code Enforcement, Solid Waste, and Parks divisions with a total of 42.45 FTEs. The CDD Director's position continues to be vacated from the budget this year to help the department fiscally survive. 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 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 has successfully participated in the State of Oregon's Work Share Program, now in the fifth year. 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, the economy did improve this last year, posing a challenge of maintaining good customer service, meeting daily inspection loads,

and meeting state mandated deadlines with the current staff that we have. Additionally, at the time when we do recruit for additional inspectors the pool of inspectors has declined making it very difficult to be completive with other jurisdictions.

Budget Overview:

Major Revenue

The primary funding source for the CDD Department comes from fees for services rendered or permits sold, currently budgeted at $1,416,470. This year the subsidy from the general fund to the Planning Division is $77,000, a reduction of 10% from last year. On-Site has adopted the State DEQ fee schedule to compensate for the loss of $30,000 in general fund support. 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 continues 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 $77,000 to support Planning only.

We are now using the State of Oregon E-permitting Accela Software for Planning, Building, On-Site and Code Enforcement. The E-permitting software is offered to all Building jurisdictions within Oregon through the Oregon State Building Codes Division. Our Klamath County Planning department has collaborated with the State Building Codes to create the first “planning” model for other jurisdictions to use, after purchasing the planning module separately.

Key issues:

The key issue and major decision for the County and Board of County Commissioners regarding the Planning division in the next few years will be whether or not the County is able to continue to provide/supplement general fund dollars to this division. Without general fund dollars, the Planning division will simply not be able to sustain itself. 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.

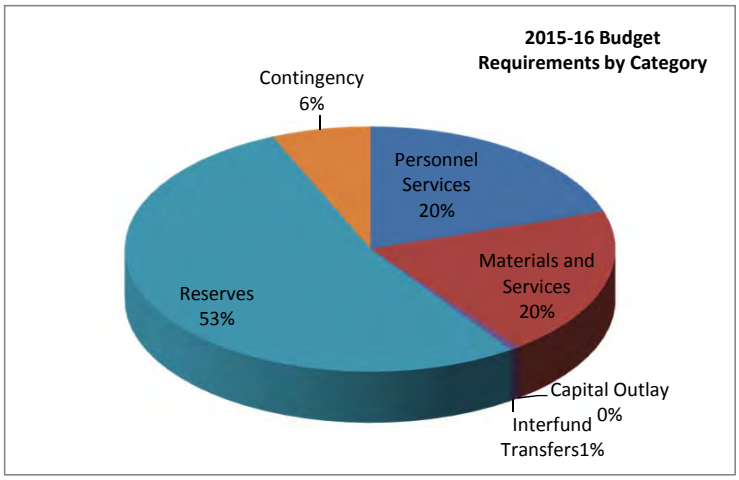
Code Enforcement continues to be non-supported by the General Fund as it is a non-mandated program. It shares ½ of the Community Development with Planning and has so far survived, but cannot sustain the budget in a down economy year.

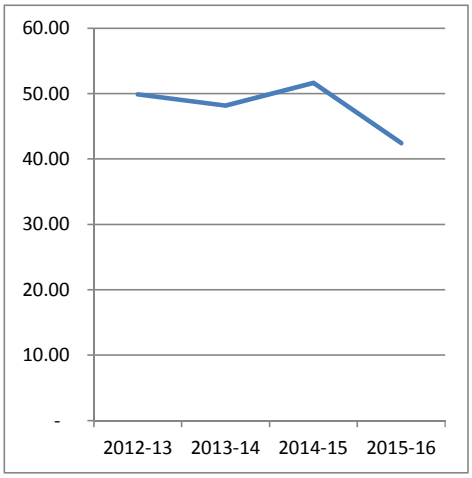
Klamath County, Oregon
2015-2016 Budget Financial Presentation
6010 Community Development

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	2,680,288	2,682,987	3,320,027	2,942,763
Materials and Services	3,134,148	2,797,058	2,699,180	2,887,607
Capital Outlay	70,116	-	661,876	200
Subtotal Current Expenditures	**5,884,552**	**5,480,045**	**6,681,083**	**5,830,570**
Interfund Transfers	5,908,032	218,500	47,143	93,822
Reserves	-	-	7,226,279	7,798,092
Contingency	-	-	881,223	960,390
Unappropriated Fund Balance	8,692,872	9,009,293	-	-
Subtotal Noncurrent Expenditures	**14,600,904**	**9,227,793**	**8,154,645**	**8,852,304**
Total Requirements by Budgetary Category	**20,485,456**	**14,707,838**	**14,835,728**	**14,682,874**
Requirements by Fund				
Community Development (5050)	1,880,748	1,731,236	1,631,373	1,823,349
Parks (2525)	443,836	370,149	355,600	445,767
Solid Waste (5020)	12,748,478	12,606,453	12,848,755	12,413,758
Landfill Site Reserves (5022)	5,412,394	-	-	-
Total Requirements by Fund	**20,485,456**	**14,707,838**	**14,835,728**	**14,682,874**
Resources by Budgetary Category				
Taxes	-	-	-	116,613
Licenses, Fees and Permits	133,663	195,802	214,583	105,870
Intergovernmental	162,459	110,147	106,650	106,650
Charges for Services	5,288,735	5,319,450	5,474,884	5,367,500
Fines and Forfeitures	3,916	3,004	1,300	1,600
Investment Earnings	23,269	34,015	48,950	35,740
Interfund Transfers	6,000,249	331,112	144,191	170,822
Miscellaneous	23,053	21,434	17,500	4,500
Beginning Fund Balance	8,850,112	8,692,874	8,827,670	8,773,579
Total Resources by Budgetary Category	**20,485,456**	**14,707,838**	**14,835,728**	**14,682,874**
Full-Time Employee Equivalents	49.93	48.21	51.67	42.45

Klamath County, Oregon
2015-2016 Budget Financial Presentation
6010 Community Development

Mandate	Total Cost	Personnel Services	FTE
Planning Division	266,460	187,239	2.27
Building Division	1,296,360	880,268	9.90
On-Site Division	167,971	117,672	1.39
Self imposed Code Enforcement	92,558	56,113	0.76
Parks	445,767	83,827	1.58
Solid Waste	12,413,758	1,617,644	26.55
Total Mandates	**14,682,874**	**2,942,763**	**42.45**





General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:56PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6010	Community Development - Admin					
				R31	Interdepartmental Charges					
266,492.00	0.00	0.00	0.00	6011-6000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
266,492.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
5,898.03	0.00	0.00	0.00	6011-6000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
5,898.03	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
166.18	0.00	0.00	0.00	6011-6000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
166.18	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	6011-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4952	Trans - Park	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4961	Trans - Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-4961	Trans - Code Enforcement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,973.24	0.00	0.00	0.00	6011-6000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
2,973.24	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E10	Personnel Services					
88,520.68	0.00	0.00	0.00	6011-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
6,518.10	0.00	0.00	0.00	6011-6000-5110	FICA	0.00	0.00	0.00	0.00	0.00
33.82	0.00	0.00	0.00	6011-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
10,649.73	0.00	0.00	0.00	6011-6000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
32.30	0.00	0.00	0.00	6011-6000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
26.18	0.00	0.00	0.00	6011-6000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
9,014.19	0.00	0.00	0.00	6011-6000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
2,035.90	0.00	0.00	0.00	6011-6000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
2,062.04	0.00	0.00	0.00	6011-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
118,892.94	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6011-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
304.29	0.00	0.00	0.00	6011-6000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
100.00	0.00	0.00	0.00	6011-6000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
424.34	0.00	0.00	0.00	6011-6000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
705.70	0.00	0.00	0.00	6011-6000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
735.65	0.00	0.00	0.00	6011-6000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
2.35	0.00	0.00	0.00	6011-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6650	Books	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,033.91	0.00	0.00	0.00	6011-6000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
3,306.24	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
109,523.00	0.00	0.00	0.00	6011-6000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
9,959.00	0.00	0.00	0.00	6011-6000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
16,650.00	0.00	0.00	0.00	6011-6000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
5,670.00	0.00	0.00	0.00	6011-6000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
551.00	0.00	0.00	0.00	6011-6000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
897.00	0.00	0.00	0.00	6011-6000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6011-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
143,250.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6011-6000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
10,080.27	0.00	0.00	0.00	6011-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
10,080.27	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Admin	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
275,529.45	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
275,529.45	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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:

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

Director	0.00 FTE
Planner III	1.00 FTE (with 5% stipend to be Interim Planning Director)
GIS Planner	0.15 FTE (employee shared with GIS Department)
Permit Tech	1.00 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 Accela 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.

General Fund Support:

Much of the Planning Division's work is answering questions from the public and maintaining and administering the Comprehensive Plan and Land Development Code for the general health, safety and welfare of the public. These activities have no permit, and hence no revenue attached to them. A lot of this work is done by staff at the counter, through e-mails, and by telephone. The benefit to the general public of this work is appropriately supported by a contribution of general fund dollars to the budget.

Successes and Challenges:

Calendar Year 2014

11,250	Number of e-mail and telephone calls to customers responding to questions
1,450	Number of customers assisted at the Counter
447 (2014) 436 (2013 corrected)	Number of LUCS permits (including site plans) issued
146	Number of Land Use Permits (e.g., Conditional Use Permits) issued, including administrative, public hearing, and appeal processes.
26	Number of Code Violation cases we assisted the Code Enforcement Officer on – including research, coordination, meetings, and Court appearances
8	Number of Planning Commission meetings – hearings and work sessions – where we prepared a staff report, made a presentation, and created and mailed a packet
1	Number of appeal hearings to the Board of Commissioners
5	Number of legislative amendments to the Comprehensive Plan and Development Code processed and adopted (Train Mountain, Brett Way Extension, Badger Flats UGB Amendment, Property Line Adjustment Code Amendment, Destination Resort Overlay Limited Use Amendment)

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. This year the Planning Division is projected to receive a 10% decrease in the amount of general fund money from last year as some of the costs associated with the GIS position have been transferred to the Assessor's Office budget. The fees collected for LUCS (site plan reviews) and for land use permits (e.g., conditional use permits) continues to hold steady and the revenue from the 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 was reduced 2 years ago 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.

We are currently working towards implementation of the Accela E-permitting software system, and Klamath County Planning department has collaborated with the State Building Codes to create the first "planning" model for other jurisdictions to use, after purchasing the planning module separately.

Key issues:

Customer Service / Permit Issuance
The Planning Division is down from prior years where we had two to three additional staff. With only 2.15 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 of Klamath Falls
Additional staff time will occasionally be needed to move forward with this project, as directed.

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Planning																		
Community Development/Planning	Filled	Planner III - Interim Planning Director	1.0000	Full-time Non-Union	Non-Union	UH26	7	$67,017.66	$1,172.81	$5,126.85	$1,340.35	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,393.00	$97,382.54
Community Development/Administration	Filled	CDD Manager	0.1000	.1000 Non-Union	Non-Union	UF27	7	$6,893.86	$120.64	$527.38	$137.88	$3.458	$1,110.00	$0.00	$1.43	$18.30	$1,171.96	$9,984.90
Community Development/Planning	Filled	GIS Planner	0.1500	.1500 Local 121	Local 121	LH18	7	$7,249.53	$126.87	$554.59	$144.99	$5.188	$1,665.00	$0.00	$2.14	$27.45	$1,232.42	$11,008.18
Community Development/Planning	Filled	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$43,833.77	$767.09	$3,353.28	$876.68	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,451.74	$67,614.43
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	7	$795.13	$13.91	$60.83	$15.90	$0.692	$222.00	$0.00	$0.29	$3.66	$135.17	$1,247.58
			2.2700					**$125,789.95**	**$2,201.32**	**$9,622.93**	**$2,515.80**	**$78.51**	**$25,197.00**	**$0.00**	**$32.42**	**$415.41**	**$21,384.29**	**$187,237.63**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:00PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6020	Community Development - Plan					
				R20	Licenses, Fees and Permits					
0.00	0.00	60.00	0.00	6021-6000-4101	Fees - NSF Check	0.00	60.00	60.00	0.00	0.00
0.00	30,574.86	37,000.00	0.00	6021-6000-4162	Fees - Community Development	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4162	Fees - Code/Policies/Copies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4162	Fees - Measure 37	0.00	0.00	0.00	0.00	0.00
0.00	30,574.86	37,060.00	0.00		Licenses, Fees and Permits Totals:	0.00	40,060.00	40,060.00	0.00	0.00
				R30	Charges for Service					
83.75	35.00	700.00	0.00	6021-6000-4301	Copies & Maps	0.00	500.00	500.00	0.00	0.00
90,411.44	107,420.40	94,000.00	0.00	6021-6000-4362	Land Use Apps	0.00	100,000.00	100,000.00	0.00	0.00
43,417.10	36,468.36	42,134.00	0.00	6021-6000-4362	Site Plan Review	0.00	42,000.00	42,000.00	0.00	0.00
133,912.29	143,923.76	136,834.00	0.00		Charges for Service Totals:	0.00	142,500.00	142,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6021-6000-4398	Fees - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4398	Permits - Internal	0.00	350.00	350.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	850.00	850.00	0.00	0.00
				R40	Other Local Revenue					
1,355.78	1,088.13	2,000.00	0.00	6021-6000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
1,355.78	1,088.13	2,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
0.00	145.00	0.00	0.00	6021-6000-4495	Investments - Interest On	0.00	50.00	50.00	0.00	0.00
0.00	145.00	0.00	0.00		Interest Totals:	0.00	50.00	50.00	0.00	0.00
				R50	Federal Government					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,970.00	0.00	0.00	0.00	6021-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
2,970.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
6,399.00	0.00	0.00	0.00	6021-6000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
6,399.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
34,000.00	86,112.00	86,112.00	0.00	6021-6000-4900	Trans - General Non Dept	0.00	77,000.00	77,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
158,047.00	0.00	0.00	0.00	6021-6000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-4967	Trans - Economic Development	0.00	0.00	0.00	0.00	0.00
192,047.00	86,112.00	86,112.00	0.00		Interfund Transfers Totals:	0.00	77,000.00	77,000.00	0.00	0.00
				R90	Fund Balances					
3,011.61	(1,173.69)	50.00	0.00	6021-6000-4995	Beginning Fund Balance	0.00	5,000.00	5,000.00	0.00	0.00
3,011.61	(1,173.69)	50.00	0.00		Fund Balances Totals:	0.00	5,000.00	5,000.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		REVENUES TOTALS:	0.00	266,460.00	266,460.00	0.00	0.00
				E10	Personnel Services					
165,630.51	128,387.95	127,917.00	0.00	6021-6000-5000	Salaries and Wages	2.27	125,791.00	125,791.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
12,248.85	9,711.29	9,786.00	0.00	6021-6000-5110	FICA	0.00	9,623.00	9,623.00	0.00	0.00
75.31	76.81	82.00	0.00	6021-6000-5120	Workmans Compensation Tax	0.00	79.00	79.00	0.00	0.00
24,065.72	18,478.74	24,885.00	0.00	6021-6000-5130	Medical Insurance	0.00	25,197.00	25,197.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
72.01	54.28	49.00	0.00	6021-6000-5133	Life Insurance	0.00	33.00	33.00	0.00	0.00
70.15	53.17	48.00	0.00	6021-6000-5134	Short Term Disability	0.00	415.00	415.00	0.00	0.00
17,635.77	20,539.16	21,746.00	0.00	6021-6000-5140	Retirement - General	0.00	21,384.00	21,384.00	0.00	0.00
3,809.49	2,952.66	2,239.00	0.00	6021-6000-5156	Unemployment Compensation	0.00	2,201.00	2,201.00	0.00	0.00
4,184.08	3,207.26	2,558.00	0.00	6021-6000-5157	Workmans Compensation	0.00	2,516.00	2,516.00	0.00	0.00
227,791.89	183,461.32	189,310.00	0.00		Personnel Services Totals:	2.27	187,239.00	187,239.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6021-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
948.61	1,773.21	2,000.00	0.00	6021-6000-6203	Legal Notice Publish	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
6,403.74	6,403.74	10,800.00	0.00	6021-6000-6232	Software Support	0.00	3,800.00	3,800.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6280	Hearings	0.00	0.00	0.00	0.00	0.00
6.84	14.20	100.00	0.00	6021-6000-6281	Planning Commission Fees	0.00	100.00	100.00	0.00	0.00
675.00	335.00	400.00	0.00	6021-6000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
6,577.41	9,085.72	6,500.00	0.00	6021-6000-6311	Credit Card Fees	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6320	Recruitment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6511	Public Outreach	0.00	0.00	0.00	0.00	0.00
1,056.00	2,638.32	1,000.00	0.00	6021-6000-6517	Refunds	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	100.00	0.00	6021-6000-6535	Equipment Maint & Repair	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,071.72	1,165.61	2,367.00	0.00	6021-6000-6600	Supplies - Office	0.00	350.00	350.00	0.00	0.00
0.00	190.00	236.00	0.00	6021-6000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
0.00	142.50	82.00	0.00	6021-6000-6602	Copier Maint & Supplies	0.00	150.00	150.00	0.00	0.00
1,770.58	1,445.32	1,800.00	0.00	6021-6000-6603	Postage	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50.00	0.00	6021-6000-6605	Printing	0.00	50.00	50.00	0.00	0.00
0.00	3.00	0.00	0.00	6021-6000-6607	Film Purch Dev & Record Tape	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6650	Books	0.00	0.00	0.00	0.00	0.00
409.18	0.00	450.00	0.00	6021-6000-6701	Mgmt Travel & Training	0.00	450.00	450.00	0.00	0.00
0.00	1,762.42	100.00	0.00	6021-6000-6702	Staff Travel & Training	0.00	200.00	200.00	0.00	0.00
1,529.67	1,054.73	1,241.00	0.00	6021-6000-6755	Telephone	0.00	1,250.00	1,250.00	0.00	0.00
21,448.75	26,013.77	27,226.00	0.00		Material and Services Totals:	0.00	20,600.00	20,600.00	0.00	0.00
				E21	Interdepartmental Charges					
43,140.00	23,871.00	21,545.00	0.00	6021-6000-6990	Internal Services	0.00	11,681.00	11,681.00	0.00	0.00
17,289.00	18,373.00	19,506.00	0.00	6021-6000-6991	Facility Services	0.00	14,485.00	14,485.00	0.00	0.00
0.00	2,859.00	1,496.00	0.00	6021-6000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
0.00	2,672.00	997.00	0.00	6021-6000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
551.00	750.00	688.00	0.00	6021-6000-6994	Risk Management	0.00	855.00	855.00	0.00	0.00
897.00	1,404.00	1,288.00	0.00	6021-6000-6995	Insurance Liability	0.00	1,680.00	1,680.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
34,544.00	0.00	0.00	0.00	6021-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6999	Postage - Internal	0.00	1,750.00	1,750.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
96,421.00	49,929.00	45,520.00	0.00		Interdepartmental Charges Totals:	0.00	35,052.00	35,052.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6021-6000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6021-6000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	6021-6000-9800	Operating Contingency	0.00	23,569.00	23,569.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	23,569.00	23,569.00	0.00	0.00
				E90	Unappropriated Fund Balance					
(5,965.96)	1,265.97	0.00	0.00	6021-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
(5,965.96)	1,265.97	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		EXPENDITURES TOTALS:	2.27	266,460.00	266,460.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		DEPARTMENT REVENUES	0.00	266,460.00	266,460.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		DEPARTMENT EXPENSES	2.27	266,460.00	266,460.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Plan To	(2.27)	0.00	0.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		FUND REVENUES	0.00	266,460.00	266,460.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		FUND EXPENSES	2.27	266,460.00	266,460.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(2.27)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
339,695.68	260,670.06	262,056.00	0.00		REPORT REVENUES	0.00	266,460.00	266,460.00	0.00	0.00
339,695.68	260,670.06	262,056.00	0.00		REPORT EXPENSES	2.27	266,460.00	266,460.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.27)	0.00	0.00	0.00	0.00

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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 keeping staff levels at a reduced level. These factors are in part how the building budget at the end of December 2014 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. We also established agreements with The Klamath Tribe and The Cresent Ranger District for similar services. This has resulted in approximately $92,883 of revenue in Fiscal Year 13/14.

Challenges:

Significant challenges include:

- Rebuilding Division Reserves – Pre-recession reserves have been depleted, we are now rebuilding reserves.

- Maintaining Multi-Discipline Staff – Upcoming significant project- Continuing upgrades to several County Schools and the Klamath Union renovation and remodel.
- Training and Certification Expenses – Mandated continuing educations expenses continue for key staff
- Increase Fuel Cost and Maintenance of Aging Fleet – Vehicles are aging, increasing maintenance costs and reducing reliability
- 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.
- Closure of North County Field Office – necessitates more travel from Klamath by other inspectors

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% dependant 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 20% 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 10% of past year revenue. The remainder is from interest and minor miscellaneous fees.

Expenditures

Personnel services costs make up about 76% 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%, operating contingency 4%, software support 1%. The remaining 6% 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 19-year baseline average. There are several large commercial projects that have resulted in a significant revenue surge in this past year. In an effort to balance both maintaining the required skills for forecasted work, and responding to prior revenue shortfall, we will not fill one vacant position within the division. We were able to purchase 2 vehicles and have transferred monies to our reserve account.

We are currently working towards implementation of our new State of Oregon E-permitting Accela Software. This software is supplied by the State Building Codes division, which is funded by 4% of the 12% surcharge collected on building permit amounts that we remit to the State monthly.

This new software, along with our mobile office system will give our clients much better service as well as help our inspectors in the field, complete their daily tasks.

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)

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Building																		
Community Development/Building	Filled	Building Official	1.0000	Full-Time Non-Union	Non-Union	UF31	5	$75,608.27	$1,323.14	$5,784.03	$1,512.17	$34.584	$11,100.00	$0.00	$14.28	$183.00	$12,853.41	$108,412.88
Community Development/Building	Filled	Senior Plans Examiner	1.0000	Full-time Non-Union	Non-Union	UF29	7	$73,326.00	$1,283.21	$5,609.44	$1,466.52	$34.584	$11,100.00	$0.00	$14.28	$183.00	$12,465.42	$105,482.45
Community Development/Administration	Filled	CDD Manager	0.2500	.2500 Non-Union	Non-Union	UF27	7	$17,234.64	$301.61	$1,318.45	$344.69	$8.646	$2,775.00	$0.00	$3.57	$45.75	$2,929.89	$24,962.24
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,322.48	$1,143.14	$4,997.17	$1,306.45	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,104.82	$95,205.93
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,322.48	$1,143.14	$4,997.17	$1,306.45	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,104.82	$95,205.93
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$64,842.48	$1,134.74	$4,960.45	$1,296.85	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,023.22	$94,589.61
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,322.48	$1,143.14	$4,997.17	$1,306.45	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,104.82	$95,205.93
Community Development/Building	Filled	Building Inspector 2	1.0000	Full-time Local 121	Local 121	LH22	7	$59,289.15	$1,037.56	$4,535.62	$1,185.78	$34.584	$11,100.00	$0.00	$14.28	$183.00	$10,079.16	$87,459.13
Community Development/Administration	Filled	Code Enforcement Officer	0.1000	.1000 Local 121	Local 121	LH17	6	$4,692.92	$82.13	$359.01	$93.86	$3.458	$2,220.00	$0.00	$2.86	$36.60	$797.80	$8,288.63
Community Development/Administration	Filled	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$41,746.45	$730.56	$3,193.60	$834.93	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,096.90	$64,934.31
Community Development/On-site	Filled	Permit Technician	0.5000	.5000 Local 121	Local 121	LH15	7	$20,873.23	$365.28	$1,596.80	$417.46	$17.292	$5,550.00	$0.00	$7.14	$91.50	$3,548.45	$32,467.15
Community Development/Administration	Filled	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$41,746.45	$730.56	$3,193.60	$834.93	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,096.90	$64,934.31
Community Development/Administration	Filled	Accounting Specialist	0.0500	.0500 Local 121	Local 121	LH14	7	$1,987.83	$34.79	$152.07	$39.76	$1.729	$555.00	$0.00	$0.71	$9.15	$337.93	$3,118.96
			9.9000					**$597,314.88**	**$10,453.01**	**$45,694.59**	**$11,946.30**	**$342.38**	**$111,000.00**	**$0.00**	**$142.80**	**$1,830.00**	**$101,543.53**	**$880,267.48**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:01PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6030	Community Development - Bldg					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-6000-4495	Investments - Interest On	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	300.00	300.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-6000-4961	Trans - Building	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	106,250.00	106,250.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	106,250.00	106,250.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	136,550.00	136,550.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-6000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3050-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-6000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-6000-9800	Operating Contingency	0.00	70,000.00	70,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	70,000.00	70,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-6000-9900	Reserve Future Expenditures	0.00	66,550.00	66,550.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	66,550.00	66,550.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Bldg Tc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	136,550.00	136,550.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:01PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6030	Community Development - Bldg					
				R20	Licenses, Fees and Permits					
30.00	30.00	80.00	0.00	6031-6000-4101	Fees - NSF Check	0.00	80.00	80.00	0.00	0.00
18,477.00	16,707.48	20,000.00	0.00	6031-6000-4163	Permits - Mobile Home	0.00	22,000.00	22,000.00	0.00	0.00
456.20	343.20	500.00	0.00	6031-6000-4163	Gas - Medical	0.00	500.00	500.00	0.00	0.00
195.27	96.53	200.00	0.00	6031-6000-4163	ORS 455.447 Surcharge	0.00	300.00	300.00	0.00	0.00
19,158.47	17,177.21	20,780.00	0.00		Licenses, Fees and Permits Totals:	0.00	22,880.00	22,880.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	6031-6000-4265	Fines - Violation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
149.83	152.90	200.00	0.00	6031-6000-4301	Copies	0.00	300.00	300.00	0.00	0.00
216.00	0.00	1,000.00	0.00	6031-6000-4363	Hourly Inspection - 3rd Party	0.00	500.00	500.00	0.00	0.00
292.50	731.00	1,200.00	0.00	6031-6000-4363	Inspections - In Plant	0.00	1,200.00	1,200.00	0.00	0.00
23,980.50	92,883.43	39,000.00	0.00	6031-6000-4363	Inspections - Contract	0.00	90,000.00	90,000.00	0.00	0.00
1,200.00	1,050.00	1,200.00	0.00	6031-6000-4363	Inspections - Minor Label	0.00	1,200.00	1,200.00	0.00	0.00
304,476.03	342,413.85	320,000.00	0.00	6031-6000-4363	Permits - Building	0.00	300,000.00	300,000.00	0.00	0.00
179,419.41	196,649.68	220,200.00	0.00	6031-6000-4363	Permits - Electrical	0.00	200,000.00	200,000.00	0.00	0.00
90,188.12	107,753.09	96,500.00	0.00	6031-6000-4363	Permits - Mechanical	0.00	95,000.00	95,000.00	0.00	0.00
68,266.50	75,334.28	90,000.00	0.00	6031-6000-4363	Permits - Plumbing	0.00	80,000.00	80,000.00	0.00	0.00
231,737.51	295,702.87	300,000.00	0.00	6031-6000-4363	Plan Check	0.00	250,000.00	250,000.00	0.00	0.00
0.00	215.00	1,000.00	0.00	6031-6000-4363	Plan Review - Third Party	0.00	300.00	300.00	0.00	0.00
899,926.40	1,112,886.10	1,070,300.00	0.00		Charges for Service Totals:	0.00	1,018,500.00	1,018,500.00	0.00	0.00
				R31	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	6031-6000-4398	Charges for Services - Interna	0.00	13,000.00	13,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-4398	Permits - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	14,000.00	14,000.00	0.00	0.00
				R40	Other Local Revenue					
15,013.95	17,446.20	15,000.00	0.00	6031-6000-4400	Miscellaneous	0.00	3,000.00	3,000.00	0.00	0.00
15,013.95	17,446.20	15,000.00	0.00		Other Local Revenue Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R41	Interest					
0.00	191.00	0.00	0.00	6031-6000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
0.00	191.00	0.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	6031-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
28,058.00	0.00	0.00	0.00	6031-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
28,058.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
8,740.91	61,712.70	32,649.00	0.00	6031-6000-4995	Beginning Fund Balance	0.00	100,930.00	100,930.00	0.00	0.00
8,740.91	61,712.70	32,649.00	0.00		Fund Balances Totals:	0.00	100,930.00	100,930.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		REVENUES TOTALS:	0.00	1,159,810.00	1,159,810.00	0.00	0.00
				E10	Personnel Services					
530,940.55	557,700.40	650,613.00	0.00	6031-6000-5000	Salaries and Wages	9.90	597,315.00	597,315.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
35,971.88	38,227.44	49,772.00	0.00	6031-6000-5110	FICA	0.00	45,695.00	45,695.00	0.00	0.00
222.89	267.79	376.00	0.00	6031-6000-5120	Workmans Compensation Tax	0.00	342.00	342.00	0.00	0.00
84,183.25	89,095.00	115,500.00	0.00	6031-6000-5130	Medical Insurance	0.00	111,000.00	111,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
197.73	192.84	230.00	0.00	6031-6000-5133	Life Insurance	0.00	143.00	143.00	0.00	0.00
197.88	193.68	224.00	0.00	6031-6000-5134	Short Term Disability	0.00	1,830.00	1,830.00	0.00	0.00
56,362.16	83,177.91	110,604.00	0.00	6031-6000-5140	Retirement - General	0.00	101,544.00	101,544.00	0.00	0.00
11,879.42	12,455.93	11,386.00	0.00	6031-6000-5156	Unemployment Compensation	0.00	10,453.00	10,453.00	0.00	0.00
13,188.03	13,893.28	13,012.00	0.00	6031-6000-5157	Workmans Compensation	0.00	11,946.00	11,946.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
733,143.79	795,204.27	951,717.00	0.00		Personnel Services Totals:	9.90	880,268.00	880,268.00	0.00	0.00
				E20	Material and Services					
4,500.00	4,300.00	3,600.00	0.00	6031-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	285.00	0.00	0.00	6031-6000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6203	Legal Notice Publish	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
8,851.76	8,851.76	14,700.00	0.00	6031-6000-6232	Software Support	0.00	13,930.00	13,930.00	0.00	0.00
3,130.00	2,930.00	3,000.00	0.00	6031-6000-6310	Dues & Fees	0.00	4,000.00	4,000.00	0.00	0.00
7,073.57	9,346.01	7,000.00	0.00	6031-6000-6311	Credit Card Fees	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6320	Recruitment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6321	Sevrance Package	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6330	Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50.00	0.00	6031-6000-6332	Tools	0.00	50.00	50.00	0.00	0.00
21,918.38	21,490.48	25,000.00	0.00	6031-6000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6511	Public Outreach	0.00	500.00	500.00	0.00	0.00
645.62	2,420.90	1,000.00	0.00	6031-6000-6517	Refunds	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6530	Rent	0.00	3,600.00	3,600.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,916.75	8,104.16	9,976.00	0.00	6031-6000-6536	Vehicle Maint & Repair	0.00	9,800.00	9,800.00	0.00	0.00
1,579.61	5,028.18	2,500.00	0.00	6031-6000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
25.97	263.32	375.00	0.00	6031-6000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	125.00	224.00	0.00	6031-6000-6602	Copier Maint & Supplies	0.00	225.00	225.00	0.00	0.00
557.11	602.94	570.00	0.00	6031-6000-6603	Postage	0.00	70.00	70.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	40.00	200.00	0.00	6031-6000-6605	Printing	0.00	200.00	200.00	0.00	0.00
0.00	2,730.47	2,000.00	0.00	6031-6000-6650	Books	0.00	3,500.00	3,500.00	0.00	0.00
0.00	3,834.46	1,000.00	0.00	6031-6000-6701	Mgmt Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
1,450.89	2,267.70	6,000.00	0.00	6031-6000-6702	Staff Travel & Training	0.00	6,000.00	6,000.00	0.00	0.00
0.00	32.08	0.00	0.00	6031-6000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
5,830.58	5,240.47	6,000.00	0.00	6031-6000-6755	Telephone	0.00	10,320.00	10,320.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
60,480.24	77,892.93	83,195.00	0.00		Material and Services Totals:	0.00	64,795.00	64,795.00	0.00	0.00
				E21	Interdepartmental Charges					
41,262.00	49,876.00	59,137.00	0.00	6031-6000-6990	Internal Services	0.00	58,065.00	58,065.00	0.00	0.00
16,214.00	18,852.00	22,447.00	0.00	6031-6000-6991	Facility Services	0.00	23,427.00	23,427.00	0.00	0.00
0.00	4,895.00	4,620.00	0.00	6031-6000-6992	Steering Comm Hardware Chg	0.00	6,579.00	6,579.00	0.00	0.00
0.00	4,575.00	4,862.00	0.00	6031-6000-6993	Steering Comm User Chg	0.00	5,225.00	5,225.00	0.00	0.00
3,791.00	4,498.00	4,439.00	0.00	6031-6000-6994	Risk Management	0.00	4,063.00	4,063.00	0.00	0.00
6,176.00	8,423.00	8,312.00	0.00	6031-6000-6995	Insurance Liability	0.00	7,987.00	7,987.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
52,393.00	0.00	0.00	0.00	6031-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6998	Vehicle Fuel - Internal	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6999	Office Supplies - Internal	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6999	Postage - Internal	0.00	650.00	650.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6999	Tech Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
119,836.00	91,119.00	103,817.00	0.00		Interdepartmental Charges Totals:	0.00	135,996.00	135,996.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6031-6000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-9003	Trans - Equipment Reserve	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	6031-6000-9800	Operating Contingency	0.00	48,751.00	48,751.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	48,751.00	48,751.00	0.00	0.00
				E90	Unappropriated Fund Balance					
57,437.70	245,197.01	0.00	0.00	6031-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
57,437.70	245,197.01	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		EXPENDITURES TOTALS:	9.90	1,159,810.00	1,159,810.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
970,897.73	1,209,413.21	1,138,729.00	0.00		DEPARTMENT REVENUES	0.00	1,159,810.00	1,159,810.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		DEPARTMENT EXPENSES	9.90	1,159,810.00	1,159,810.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Bldg Tc	(9.90)	0.00	0.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		FUND REVENUES	0.00	1,159,810.00	1,159,810.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		FUND EXPENSES	9.90	1,159,810.00	1,159,810.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(9.90)	0.00	0.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		REPORT REVENUES	0.00	1,159,810.00	1,159,810.00	0.00	0.00
970,897.73	1,209,413.21	1,138,729.00	0.00		REPORT EXPENSES	9.90	1,159,810.00	1,159,810.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(9.90)	0.00	0.00	0.00	0.00

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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. In FY 2014/2015 we adopted state DEQ policy and fee of $1.00 for each records request, and .25 cents for each copy needed.

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.

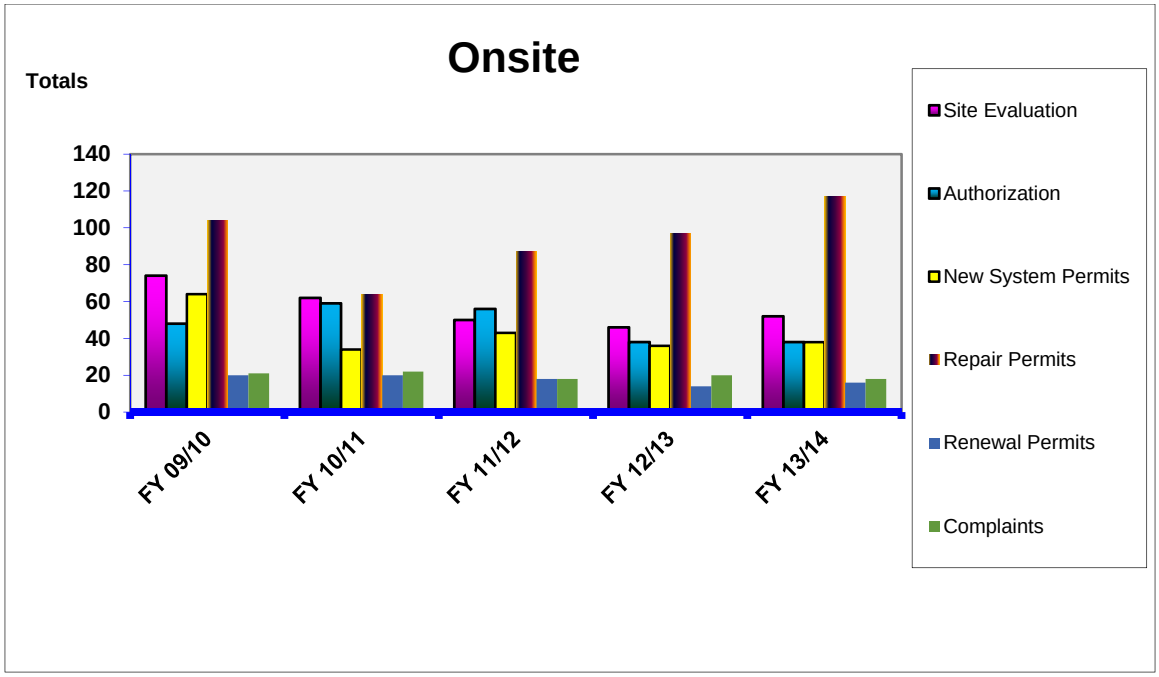
Successes and Challenges:

Fee increases equal to current DEQ fees were implemented in 2014/2015 fiscal year. As a result of the increase, and a small uptick in application volume, we have seen an increase in our revenue. We are now seeing cash carry-over revenues large enough to carry us through the extremely low volume winter months.

Vehicle reserve funds have been utilized in the past to supplement expenses, and as result, this fund has been drastically depleted, and no longer a viable back up source. We are concentrating on building this fund back to a sufficient amount for use as needed.

Five Year Activity Comparison

Application Type	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15 7 Months	Application Type
Site Evaluations	74	62	50	46	52	26	Site Evaluations
Authorizations	48	59	56	38	38	28	Authorizations
New System Permits	64	34	43	36	38	20	New System Permits
Repair Permits	104	64	87	97	117	66	Repair Permits
Renewal Permits	20	20	18	14	16	5	Renewal Permits
Complaints	21	22	18	20	18	11	Complaints



Budget Overview:

At the beginning of the economic downturn, the On-Site Program has had to rely on other sources for supplement in order to maintain services in the county. In FY 13/14, the program had exhausted all sources for supplement, and was forced to either turn the program back to state control, or raise fees to match that of the state. County fees were brought up to the same level as the state at the end of FY 13/14, and have proven to be the answer to once again allow the program to be independently fee supported.

Major Revenue

Major revenue is generated by application fees, which are dedicated funds. The adjustment of fees in FY 13/14, to match the state DEQ fees, has allowed the program to remain in the county, and to eliminate the need for utilizing General Fund dollars.

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 also 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:

- On-Site fees were adjusted in FY 13/14 to the same level as current DEQ fees, resulting in significant increases in cost of some county applications. However, the fee increases have allowed the program to be independent of General Fund supplemental dollars, and still keep On-Site services in the county.

- The On-Site Permit Technician is working 50% for the On-Site Department, and 50% for the Building Department. Salary and benefits of this position is split 50/50 with the Building Department.

- We are currently working towards implementation of our new State of Oregon E-permitting Accela Software. On-Site permits will be issued in the Building module as DEQ-Septic permit type.

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.
- Restoring depleted vehicle reserve fund
- Adjusting to upcoming permitting software change

Lower revenues in successive years have created a need to continually search for ways to overcome the shortage. Budget and personnel have been cut to the bare minimum, and supplemental funds from other sources have been exhausted. The raising of application fees to match the state DEQ seems to have been the answer to sustain the program during this economic adversity. We are now also seeing a slight rise in the number of submitted applications.

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
On-Site																		
Community Development/Administration	Filled	CDD Manager	0.0700	.0700 Non-Union	Non-Union	UF27	7	$4,825.70	$84.45	$369.17	$96.51	$2.421	$777.00	$0.00	$1.00	$12.81	$820.37	$6,989.43
Community Development/On-site	Filled	On-Site Manager	0.8000	.8000 Non-Union	Non-Union	UF26 - 0.80	7	$51,150.69	$895.14	$3,913.03	$1,023.01	$27.667	$11,100.00	$0.00	$14.28	$146.40	$8,695.62	$76,965.83
Community Development/On-site	Filled	Permit Technician	0.5000	.5000 Local 121	Local 121	LH15	7	$20,873.23	$365.28	$1,596.80	$417.46	$17.292	$5,550.00	$0.00	$7.14	$91.50	$3,548.45	$32,467.15
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	7	$795.13	$13.91	$60.83	$15.90	$0.692	$222.00	$0.00	$0.29	$3.66	$135.17	$1,247.58
			1.3900					**$77,644.74**	**$1,358.78**	**$5,939.82**	**$1,552.89**	**$48.07**	**$17,649.00**	**$0.00**	**$22.71**	**$254.37**	**$13,199.61**	**$117,670.00**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:03PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6040	Community Development - Onsite					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-6000-4495	Investments - Interest On	0.00	20.00	20.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	20.00	20.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-6000-4961	Trans - Onsite	0.00	4,960.00	4,960.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	4,960.00	4,960.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	3,661.00	3,661.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	3,661.00	3,661.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	8,641.00	8,641.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-6000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-6000-9800	Operating Contingency	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	8,641.00	8,641.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Onsite	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	8,641.00	8,641.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:03PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6040	Community Development - Onsite					
				R20	Licenses, Fees and Permits					
0.00	30.00	30.00	0.00	6041-6000-4101	Fees - NSF Check	0.00	30.00	30.00	0.00	0.00
0.00	0.00	2,700.00	0.00	6041-6000-4164	Fees - Sign Off	0.00	2,500.00	2,500.00	0.00	0.00
0.00	30.00	2,730.00	0.00		Licenses, Fees and Permits Totals:	0.00	2,530.00	2,530.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	660.00	300.00	0.00	6041-6000-4264	Revenues - Enforcement	0.00	600.00	600.00	0.00	0.00
0.00	660.00	300.00	0.00		Fines and Forfeitures Totals:	0.00	600.00	600.00	0.00	0.00
				R30	Charges for Service					
158.86	206.00	150.00	0.00	6041-6000-4301	Copies	0.00	550.00	550.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-4363	Inspections - Contract	0.00	0.00	0.00	0.00	0.00
125,646.40	127,042.00	134,000.00	0.00	6041-6000-4364	Fees - Subsurface Insepction	0.00	134,000.00	134,000.00	0.00	0.00
405.00	300.00	600.00	0.00	6041-6000-4364	Fees - Pumper Truck	0.00	600.00	600.00	0.00	0.00
126,210.26	127,548.00	134,750.00	0.00		Charges for Service Totals:	0.00	135,150.00	135,150.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6041-6000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-4398	Permits - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
690.00	2,720.00	0.00	0.00	6041-6000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
690.00	2,720.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	54.00	0.00	0.00	6041-6000-4495	Investments - Interest On	0.00	50.00	50.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	54.00	0.00	0.00		Interest Totals:	0.00	50.00	50.00	0.00	0.00
				R70	Interfund Transfers					
0.00	30,000.00	0.00	0.00	6041-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
33,659.00	0.00	3,000.00	0.00	6041-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
11,657.00	0.00	0.00	0.00	6041-6000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
45,316.00	30,000.00	3,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
16,384.69	21,391.83	9,273.00	0.00	6041-6000-4995	Beginning Fund Balance	0.00	21,000.00	21,000.00	0.00	0.00
16,384.69	21,391.83	9,273.00	0.00		Fund Balances Totals:	0.00	21,000.00	21,000.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		REVENUES TOTALS:	0.00	159,330.00	159,330.00	0.00	0.00
				E10	Personnel Services					
71,105.09	77,897.39	76,673.00	0.00	6041-6000-5000	Salaries and Wages	1.39	77,645.00	77,645.00	0.00	0.00
6,458.14	6,976.52	5,865.00	0.00	6041-6000-5110	FICA	0.00	5,940.00	5,940.00	0.00	0.00
47.66	56.09	48.00	0.00	6041-6000-5120	Workmans Compensation Tax	0.00	48.00	48.00	0.00	0.00
17,500.00	19,497.00	16,695.00	0.00	6041-6000-5130	Medical Insurance	0.00	17,649.00	17,649.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
41.86	43.76	33.00	0.00	6041-6000-5133	Life Insurance	0.00	23.00	23.00	0.00	0.00
40.80	42.80	32.00	0.00	6041-6000-5134	Short Term Disability	0.00	254.00	254.00	0.00	0.00
9,570.51	15,061.91	13,034.00	0.00	6041-6000-5140	Retirement - General	0.00	13,200.00	13,200.00	0.00	0.00
2,001.08	2,164.67	1,342.00	0.00	6041-6000-5156	Unemployment Compensation	0.00	1,360.00	1,360.00	0.00	0.00
2,164.54	2,350.90	1,533.00	0.00	6041-6000-5157	Workmans Compensation	0.00	1,553.00	1,553.00	0.00	0.00
108,929.68	124,091.04	115,255.00	0.00		Personnel Services Totals:	1.39	117,672.00	117,672.00	0.00	0.00
				E20	Material and Services					
65.82	0.00	0.00	0.00	6041-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	193.65	0.00	0.00	6041-6000-6203	Legal Notice Publish	0.00	50.00	50.00	0.00	0.00
1,646.50	1,646.50	2,700.00	0.00	6041-6000-6232	Software Support	0.00	2,531.00	2,531.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6282	On Site Enforcement	0.00	0.00	0.00	0.00	0.00
210.00	279.00	210.00	0.00	6041-6000-6310	Dues & Fees	0.00	300.00	300.00	0.00	0.00
13,860.00	0.00	0.00	0.00	6041-6000-6310	Fees & Rebate	0.00	0.00	0.00	0.00	0.00
714.28	892.66	700.00	0.00	6041-6000-6311	Credit Card Fees	0.00	800.00	800.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	6041-6000-6320	Recruitment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6330	Equipment	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6330	Office Equipment	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6331	Office Furniture	0.00	50.00	50.00	0.00	0.00
0.00	108.98	100.00	0.00	6041-6000-6332	Tools	0.00	300.00	300.00	0.00	0.00
2,169.15	2,455.31	3,000.00	0.00	6041-6000-6333	Vehicle Fuel	0.00	4,000.00	4,000.00	0.00	0.00
903.20	802.60	0.00	0.00	6041-6000-6517	Refunds	0.00	600.00	600.00	0.00	0.00
0.00	0.00	50.00	0.00	6041-6000-6535	Equipment Maint & Repair	0.00	200.00	200.00	0.00	0.00
1,180.64	1,612.81	1,300.00	0.00	6041-6000-6536	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
521.87	647.78	650.00	0.00	6041-6000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
0.00	72.00	128.00	0.00	6041-6000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
0.00	30.00	47.00	0.00	6041-6000-6602	Copier Maint & Supplies	0.00	60.00	60.00	0.00	0.00
278.04	318.78	400.00	0.00	6041-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50.00	0.00	6041-6000-6605	Printing	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6650	Books	0.00	0.00	0.00	0.00	0.00
486.68	503.04	400.00	0.00	6041-6000-6701	Mgmt Travel & Training	0.00	600.00	600.00	0.00	0.00
0.00	1,762.42	0.00	0.00	6041-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
784.26	538.51	708.00	0.00	6041-6000-6755	Telephone	0.00	1,300.00	1,300.00	0.00	0.00
22,820.44	11,864.04	10,443.00	0.00		Material and Services Totals:	0.00	14,591.00	14,591.00	0.00	0.00
				E21	Interdepartmental Charges					
7,282.00	11,856.00	12,389.00	0.00	6041-6000-6990	Internal Services	0.00	9,821.00	9,821.00	0.00	0.00
7,569.00	8,347.00	7,348.00	0.00	6041-6000-6991	Facility Services	0.00	7,259.00	7,259.00	0.00	0.00
0.00	1,072.00	997.00	0.00	6041-6000-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
0.00	1,002.00	748.00	0.00	6041-6000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
858.00	1,027.00	1,000.00	0.00	6041-6000-6994	Risk Management	0.00	613.00	613.00	0.00	0.00
1,397.00	1,922.00	1,873.00	0.00	6041-6000-6995	Insurance Liability	0.00	1,205.00	1,205.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
19,366.00	0.00	0.00	0.00	6041-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6999	Office Supplies - Internal	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6999	Postage - Internal	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
36,472.00	25,226.00	24,355.00	0.00		Interdepartmental Charges Totals:	0.00	22,107.00	22,107.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6041-6000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-9003	Trans - Equipment Reserve	0.00	4,960.00	4,960.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	4,960.00	4,960.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	6041-6000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
20,378.83	21,222.75	0.00	0.00	6041-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
20,378.83	21,222.75	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		EXPENDITURES TOTALS:	1.39	159,330.00	159,330.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		DEPARTMENT REVENUES	0.00	159,330.00	159,330.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		DEPARTMENT EXPENSES	1.39	159,330.00	159,330.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Onsite	(1.39)	0.00	0.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		FUND REVENUES	0.00	159,330.00	159,330.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		FUND EXPENSES	1.39	159,330.00	159,330.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(1.39)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
188,600.95	182,403.83	150,053.00	0.00		REPORT REVENUES	0.00	159,330.00	159,330.00	0.00	0.00
188,600.95	182,403.83	150,053.00	0.00		REPORT EXPENSES	1.39	159,330.00	159,330.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.39)	0.00	0.00	0.00	0.00

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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 Accela 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.

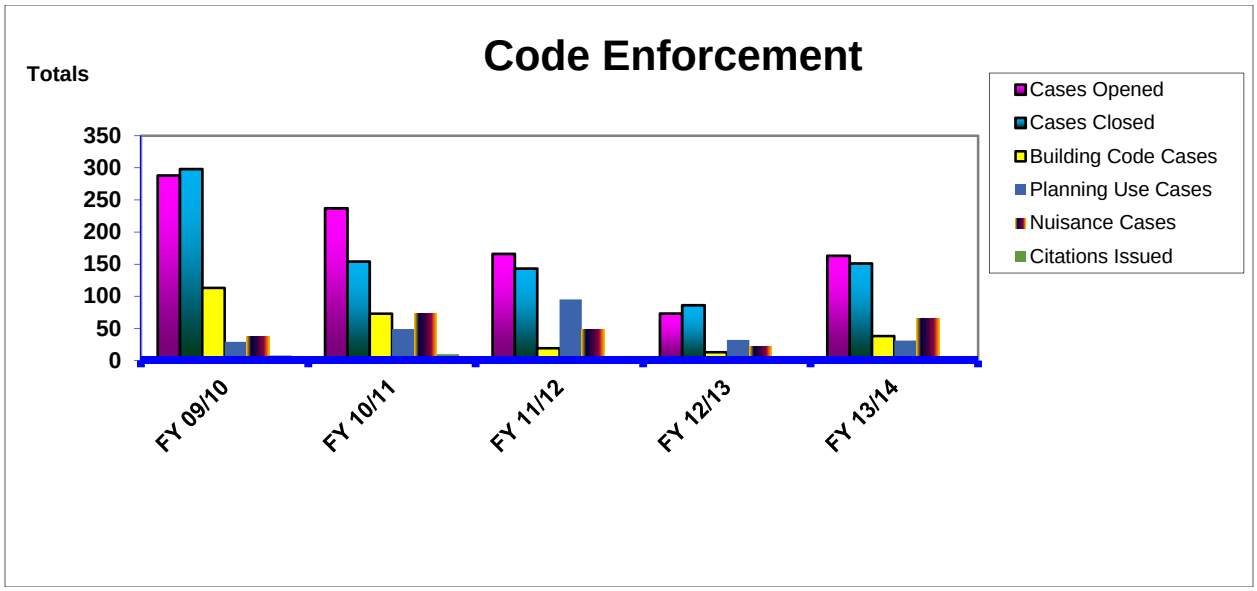
The Key Services provided by CE are:

- 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 2008-2009 Comparison to Fiscal year 2013-2014						
	FY 08/09	**FY 09/10**	**FY 10/11**	**FY 11/12**	**FY 12/13**	**FY 13/14**
Cases Opened	519	288	237	166	73	163
Cases Closed	487	298	154	143	86	151
Building Code Cases	163	113	73	19	13	38
Planning Use Cases	50	29	49	95	32	31
Nuisance Cases	63	38	74	49	21	66
Citations Issued	7	8	10	5	2	5

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

Because Code Enforcements is not a mandated program, they no longer receive funding from the general fund. Funding comes from fines paid, the building division, and the Community Development Fee. Specifically, the building division funds the CE Division about $8,289 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.

We are currently working towards implementation of our new State of Oregon E-permitting Accela Software. Code Enforcement functions will be included in the Planning Module of the permitting program.

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 general fund dollars can once again fund the program. 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 other resources including any potential general fund support.

Code Enforcement receives half of the CDD fee based on .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.

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Code Enforcement																		
Community Development/Administration	Filled	Code Enforcement Officer	0.7000	.7000 Local 121	Local 121	LH17	6	$32,562.45	$569.84	$2,491.03	$651.25	$24.209	$8,880.00	$0.00	$11.42	$146.40	$5,535.62	$50,872.22
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	7	$795.13	$13.91	$60.83	$15.90	$0.692	$222.00	$0.00	$0.29	$3.66	$135.17	$1,247.58
Community Development/Administration	Filled	CDD Manager	0.0400	.0400 Non-Union	Non-Union	UF27	7	$2,757.54	$48.26	$210.95	$55.15	$1.383	$444.00	$0.00	$0.57	$7.32	$468.78	$3,993.96
			0.7600					**$36,115.13**	**$632.01**	**$2,762.81**	**$722.30**	**$26.28**	**$9,546.00**	**$0.00**	**$12.28**	**$157.38**	**$6,139.57**	**$56,113.77**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:04PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-6000-4495	Investments - Interest On	0.00	130.00	130.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	130.00	130.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	11,569.00	11,569.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	11,569.00	11,569.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	11,699.00	11,699.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-6000-9601	Trans - CDD	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	11,699.00	11,699.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-6000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	11,699.00	11,699.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Enforc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	11,699.00	11,699.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:04PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R11	Other Taxes					
0.00	7,613.00	7,613.00	0.00	6051-6000-4050	Franchise Fees - Solid Waste	0.00	7,613.00	7,613.00	0.00	0.00
0.00	7,613.00	7,613.00	0.00		Other Taxes Totals:	0.00	7,613.00	7,613.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	6051-6000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
0.00	30,566.76	37,000.00	0.00	6051-6000-4162	Fees - Community Development	0.00	40,000.00	40,000.00	0.00	0.00
0.00	30,566.76	37,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	40,000.00	40,000.00	0.00	0.00
				R21	Fines and Forfeitures					
3,916.26	2,344.02	1,000.00	0.00	6051-6000-4265	Fines - Violation	0.00	1,000.00	1,000.00	0.00	0.00
3,916.26	2,344.02	1,000.00	0.00		Fines and Forfeitures Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R30	Charges for Service					
16.00	0.00	0.00	0.00	6051-6000-4301	Copies	0.00	0.00	0.00	0.00	0.00
16.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6051-6000-4398	Fees - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	500.00	500.00	0.00	0.00
				R40	Other Local Revenue					
35.00	0.00	0.00	0.00	6051-6000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
35.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	40.71	0.00	0.00	6051-6000-4495	Investments - Interest On	0.00	20.00	20.00	0.00	0.00
0.00	40.71	0.00	0.00		Interest Totals:	0.00	20.00	20.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	6051-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	11,436.00	0.00	6051-6000-4902	Trans - Equipment Reserve	0.00	11,699.00	11,699.00	0.00	0.00
85,551.00	0.00	0.00	0.00	6051-6000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	8,643.00	0.00	6051-6000-4961	Trans - Code Enforcement	0.00	8,663.00	8,663.00	0.00	0.00
85,551.00	0.00	20,079.00	0.00		Interfund Transfers Totals:	0.00	20,362.00	20,362.00	0.00	0.00
				R90	Fund Balances					
7,863.00	29,541.39	6,200.00	0.00	6051-6000-4995	Beginning Fund Balance	0.00	2,701.00	2,701.00	0.00	0.00
7,863.00	29,541.39	6,200.00	0.00		Fund Balances Totals:	0.00	2,701.00	2,701.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		REVENUES TOTALS:	0.00	72,196.00	72,196.00	0.00	0.00
				E10	Personnel Services					
26,245.11	32,184.48	34,633.00	0.00	6051-6000-5000	Salaries and Wages	0.76	36,115.00	36,115.00	0.00	0.00
2,007.86	2,461.61	2,649.00	0.00	6051-6000-5110	FICA	0.00	2,763.00	2,763.00	0.00	0.00
15.91	22.26	26.00	0.00	6051-6000-5120	Workmans Compensation Tax	0.00	26.00	26.00	0.00	0.00
6,966.75	7,554.00	9,030.00	0.00	6051-6000-5130	Medical Insurance	0.00	9,546.00	9,546.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
16.73	18.68	18.00	0.00	6051-6000-5133	Life Insurance	0.00	12.00	12.00	0.00	0.00
16.32	18.32	18.00	0.00	6051-6000-5134	Short Term Disability	0.00	157.00	157.00	0.00	0.00
2,886.90	5,148.56	5,888.00	0.00	6051-6000-5140	Retirement - General	0.00	6,140.00	6,140.00	0.00	0.00
603.66	740.35	606.00	0.00	6051-6000-5156	Unemployment Compensation	0.00	632.00	632.00	0.00	0.00
646.66	829.14	693.00	0.00	6051-6000-5157	Workmans Compensation	0.00	722.00	722.00	0.00	0.00
39,405.90	48,977.40	53,561.00	0.00		Personnel Services Totals:	0.76	56,113.00	56,113.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6051-6000-6232	Software Support	0.00	1,266.00	1,266.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6281	Abatement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
1,098.00	1,098.00	1,800.00	0.00	6051-6000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
1,460.69	1,299.07	1,750.00	0.00	6051-6000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	244.13	0.00	0.00	6051-6000-6517	Refunds	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
100.00	263.30	600.00	0.00	6051-6000-6536	Vehicle Maint & Repair	0.00	583.00	583.00	0.00	0.00
229.49	435.16	200.00	0.00	6051-6000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	62.38	93.00	0.00	6051-6000-6601	Supplies - Other	0.00	50.00	50.00	0.00	0.00
0.00	50.27	26.00	0.00	6051-6000-6602	Copier Maint & Supplies	0.00	26.00	26.00	0.00	0.00
79.77	184.16	120.00	0.00	6051-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6650	Books	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
221.02	261.63	309.00	0.00	6051-6000-6755	Telephone	0.00	789.00	789.00	0.00	0.00
3,188.97	3,898.10	4,898.00	0.00		Material and Services Totals:	0.00	2,714.00	2,714.00	0.00	0.00
				E21	Interdepartmental Charges					
6,446.00	5,647.00	6,761.00	0.00	6051-6000-6990	Internal Services	0.00	5,015.00	5,015.00	0.00	0.00
961.00	1,622.00	4,515.00	0.00	6051-6000-6991	Facility Services	0.00	4,460.00	4,460.00	0.00	0.00
0.00	412.00	544.00	0.00	6051-6000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00
0.00	385.00	374.00	0.00	6051-6000-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
367.00	462.00	431.00	0.00	6051-6000-6994	Risk Management	0.00	380.00	380.00	0.00	0.00
598.00	865.00	808.00	0.00	6051-6000-6995	Insurance Liability	0.00	747.00	747.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
16,873.00	0.00	0.00	0.00	6051-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6998	Vehicle Fuel - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6999	Postage - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
25,245.00	9,393.00	13,433.00	0.00		Interdepartmental Charges Totals:	0.00	13,369.00	13,369.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6051-6000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-9605	Trans - Violations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	6051-6000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
29,541.39	7,837.38	0.00	0.00	6051-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
29,541.39	7,837.38	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		EXPENDITURES TOTALS:	0.76	72,196.00	72,196.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		DEPARTMENT REVENUES	0.00	72,196.00	72,196.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		DEPARTMENT EXPENSES	0.76	72,196.00	72,196.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Enforc	(0.76)	0.00	0.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		FUND REVENUES	0.00	72,196.00	72,196.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		FUND EXPENSES	0.76	72,196.00	72,196.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(0.76)	0.00	0.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		REPORT REVENUES	0.00	72,196.00	72,196.00	0.00	0.00
97,381.26	70,105.88	71,892.00	0.00		REPORT EXPENSES	0.76	72,196.00	72,196.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.76)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	6052-6000-4265	Fines - Violation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	6052-6000-4495	Investments - Interest On	0.00	20.00	20.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	20.00	20.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	6052-6000-4961	Trans - Community Devel Admin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
8,643.11	8,643.11	8,643.00	0.00	6052-6000-4995	Beginning Fund Balance	0.00	8,643.00	8,643.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		Fund Balances Totals:	0.00	8,643.00	8,643.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		REVENUES TOTALS:	0.00	8,663.00	8,663.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	6052-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6052-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6052-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6052-6000-6281	Abatement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6052-6000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6052-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6052-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	6052-6000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	8,643.00	0.00	6052-6000-9601	Trans - CDD	0.00	8,663.00	8,663.00	0.00	0.00
0.00	0.00	8,643.00	0.00		Interfund Transfers Totals:	0.00	8,663.00	8,663.00	0.00	0.00
				E90	Unappropriated Fund Balance					
8,643.11	8,643.11	0.00	0.00	6052-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
8,643.11	8,643.11	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		EXPENDITURES TOTALS:	0.00	8,663.00	8,663.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		DEPARTMENT REVENUES	0.00	8,663.00	8,663.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		DEPARTMENT EXPENSES	0.00	8,663.00	8,663.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Enforc	0.00	0.00	0.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		FUND REVENUES	0.00	8,663.00	8,663.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		FUND EXPENSES	0.00	8,663.00	8,663.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
8,643.11	8,643.11	8,643.00	0.00		REPORT REVENUES	0.00	8,663.00	8,663.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		REPORT EXPENSES	0.00	8,663.00	8,663.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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.

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.

The Stevenson Park restroom was remodeled last summer, however on 27 December 2014 the restroom received extensive damage from a detonated bomb!

Budget Overview:

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
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 Reserve
None- reserved for future use

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.

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.

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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	**51100**	**51570**	**51200**	**51300**	**51310**	**51330**	**51340**	**51400/51410**	
Community Development/Administration	Filled	CDD Manager	0.0900	.0900 Non-Union	Non-Union	UF27	7	$6,204.47	$108.58	$474.64	$124.09	$3.113	$999.00	$0.00	$1.29	$16.47	$1,054.76	$8,986.41
Community Development/Administration	Filled	Accounting Specialist	0.0900	.0900 Local 121	Local 121	LH14	7	$3,578.09	$62.62	$273.72	$71.56	$3.113	$999.00	$0.00	$1.29	$16.47	$608.27	$5,614.13
Community Development/Parks	Filled	Maint. Worker II - Parks	0.9000	.9000 Local 121	Local 121	LH13	2	$28,404.00	$497.07	$2,172.91	$568.08	$31.126	$9,990.00	$0.00	$12.85	$164.70	$4,828.68	$46,669.41
Community Development/Parks	Filled	Parks Att On Call	0.5000	.5000 Non-Union	Non-Union	UH09	3	$12,278.37	$214.87	$939.30	$245.57	$17.292	$5,550.00	$0.00	$7.14	$91.50	$0.00	$19,344.03
Community Development/Parks		Overtime						$1,010.00	$17.68	$77.27	$20.20	$0.000						$1,125.14
			1.5800					**$51,474.92**	**$900.81**	**$3,937.83**	**$1,029.50**	**$54.64**	**$17,538.00**	**$0.00**	**$22.56**	**$289.14**	**$6,491.71**	**$81,739.12**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2525	Parks					
				5025	Parks					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-5000-4495	Investments - Interest On	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	100.00	100.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-4952	Trans - Park	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-5000-4995	Beginning Fund Balance	0.00	61,530.00	61,530.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	61,530.00	61,530.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	65,130.00	65,130.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-5000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-5000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-7011	Vehicles Other	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-5000-9800	Operating Contingency	0.00	65,030.00	65,030.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	65,030.00	65,030.00	0.00	0.00
				E81	Fund Balance & Reserves					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3050-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	65,130.00	65,130.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2525	Parks					
				5025	Parks					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	5026-5000-4152	Fees - Campground	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5026-5000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
208.92	439.47	650.00	0.00	5026-5000-4495	Investments - Interest On	0.00	650.00	650.00	0.00	0.00
208.92	439.47	650.00	0.00		Interest Totals:	0.00	650.00	650.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	5026-5000-4623	State Marine Board	0.00	5,250.00	5,250.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	5,250.00	5,250.00	0.00	0.00
				R51	State of Oregon					
78,488.55	31,650.00	31,650.00	0.00	5026-5000-4523	State Marine Board	0.00	26,400.00	26,400.00	0.00	0.00
74,601.00	78,497.00	75,000.00	0.00	5026-5000-4552	Fees - State RV License	0.00	75,000.00	75,000.00	0.00	0.00
153,089.55	110,147.00	106,650.00	0.00		State of Oregon Totals:	0.00	101,400.00	101,400.00	0.00	0.00
				R90	Fund Balances					
113,178.17	76,625.21	60,000.00	0.00	5026-5000-4995	Beginning Fund Balance	0.00	79,500.00	79,500.00	0.00	0.00
113,178.17	76,625.21	60,000.00	0.00		Fund Balances Totals:	0.00	79,500.00	79,500.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		REVENUES TOTALS:	0.00	186,800.00	186,800.00	0.00	0.00
				E10	Personnel Services					
28,766.45	20,501.80	36,735.00	0.00	5026-5000-5000	Salaries and Wages	1.58	38,186.00	38,186.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
10,728.96	15,496.17	11,631.00	0.00	5026-5000-5010	Temporary Help	0.00	12,278.00	12,278.00	0.00	0.00
53.08	317.05	1,010.00	0.00	5026-5000-5011	Overtime	0.00	1,010.00	1,010.00	0.00	0.00
3,010.58	2,767.44	3,778.00	0.00	5026-5000-5110	FICA	0.00	3,938.00	3,938.00	0.00	0.00
38.08	41.58	55.00	0.00	5026-5000-5120	Workmans Compensation Tax	0.00	55.00	55.00	0.00	0.00
7,874.98	5,339.38	16,590.00	0.00	5026-5000-5130	Medical Insurance	0.00	17,538.00	17,538.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
18.84	17.21	33.00	0.00	5026-5000-5133	Life Insurance	0.00	23.00	23.00	0.00	0.00
18.36	16.81	32.00	0.00	5026-5000-5134	Short Term Disability	0.00	289.00	289.00	0.00	0.00
3,164.28	3,845.15	8,222.00	0.00	5026-5000-5140	Retirement - General	0.00	8,579.00	8,579.00	0.00	0.00
929.44	707.40	864.00	0.00	5026-5000-5156	Unemployment Compensation	0.00	901.00	901.00	0.00	0.00
1,277.54	967.61	987.00	0.00	5026-5000-5157	Workmans Compensation	0.00	1,030.00	1,030.00	0.00	0.00
55,880.59	50,017.60	79,937.00	0.00		Personnel Services Totals:	1.58	83,827.00	83,827.00	0.00	0.00
				E20	Material and Services					
2,761.56	3,839.62	4,000.00	0.00	5026-5000-6200	Contract Services	0.00	4,000.00	4,000.00	0.00	0.00
0.00	45.00	500.00	0.00	5026-5000-6201	Consultant Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6234	Lock Repair & Replace	0.00	200.00	200.00	0.00	0.00
100.00	20.00	100.00	0.00	5026-5000-6310	Dues & Fees	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6330	Equipment	0.00	500.00	500.00	0.00	0.00
13,886.28	11,187.39	12,000.00	0.00	5026-5000-6333	Vehicle Fuel	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6335	Grant Funds Ext Recip Pymts	0.00	0.00	0.00	0.00	0.00
1,088.53	0.00	2,500.00	0.00	5026-5000-6404	Special Assessments	0.00	2,500.00	2,500.00	0.00	0.00
2,063.65	653.59	1,000.00	0.00	5026-5000-6531	Supplies Equipment Rent	0.00	1,000.00	1,000.00	0.00	0.00
3,303.48	4,512.05	4,100.00	0.00	5026-5000-6535	Equipment Maint & Repair	0.00	4,500.00	4,500.00	0.00	0.00
12,333.86	1,552.52	3,000.00	0.00	5026-5000-6536	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
784.85	403.04	3,000.00	0.00	5026-5000-6538	Building Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
3,516.10	1,140.18	5,000.00	0.00	5026-5000-6539	Grounds Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
110.00	39.00	300.00	0.00	5026-5000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
1,689.90	2,228.61	2,000.00	0.00	5026-5000-6601	Supplies - Other	0.00	2,300.00	2,300.00	0.00	0.00
0.00	15.00	0.00	0.00	5026-5000-6602	Copier Maint & Supplies	0.00	20.00	20.00	0.00	0.00
4.68	17.76	50.00	0.00	5026-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6650	Books	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	800.00	0.00	5026-5000-6701	Mgmt Travel & Training	0.00	800.00	800.00	0.00	0.00
0.00	0.00	500.00	0.00	5026-5000-6702	Staff Travel & Training	0.00	500.00	500.00	0.00	0.00
373.80	364.51	600.00	0.00	5026-5000-6751	Utilities - Water & Sewer	0.00	600.00	600.00	0.00	0.00
3,572.58	2,009.56	2,500.00	0.00	5026-5000-6752	Utilities - Electricity	0.00	2,500.00	2,500.00	0.00	0.00
211.57	129.40	300.00	0.00	5026-5000-6755	Telephone	0.00	300.00	300.00	0.00	0.00
45,800.84	28,157.23	42,250.00	0.00		Material and Services Totals:	0.00	43,420.00	43,420.00	0.00	0.00
				E21	Interdepartmental Charges					
9,829.00	4,017.00	5,476.00	0.00	5026-5000-6990	Internal Services	0.00	3,320.00	3,320.00	0.00	0.00
0.00	329.00	0.00	0.00	5026-5000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	43.00	0.00	0.00	5026-5000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	40.00	0.00	0.00	5026-5000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
6,478.00	1,115.00	1,126.00	0.00	5026-5000-6994	Risk Management	0.00	1,023.00	1,023.00	0.00	0.00
10,551.00	2,088.00	2,109.00	0.00	5026-5000-6995	Insurance Liability	0.00	2,011.00	2,011.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
8,082.00	0.00	0.00	0.00	5026-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6999	Office Supplies - Internal	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6999	Postage - Internal	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	5026-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
34,940.00	7,632.00	8,711.00	0.00		Interdepartmental Charges Totals:	0.00	6,654.00	6,654.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5026-5000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
44,730.00	0.00	0.00	0.00	5026-5000-7051	Marine Improvements	0.00	0.00	0.00	0.00	0.00
44,730.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5026-5000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
3,500.00	3,500.00	3,500.00	0.00	5026-5000-9003	Trans - Equipment Reserve	0.00	3,500.00	3,500.00	0.00	0.00
5,000.00	5,000.00	5,000.00	0.00	5026-5000-9502	Trans - Park Reserve	0.00	5,000.00	5,000.00	0.00	0.00
8,500.00	8,500.00	8,500.00	0.00		Interfund Transfers Totals:	0.00	8,500.00	8,500.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	27,902.00	0.00	5026-5000-9800	Operating Contingency	0.00	44,399.00	44,399.00	0.00	0.00
0.00	0.00	27,902.00	0.00		Contigencies Totals:	0.00	44,399.00	44,399.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E90	Unappropriated Fund Balance					
76,625.21	92,904.85	0.00	0.00	5026-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
76,625.21	92,904.85	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		EXPENDITURES TOTALS:	1.58	186,800.00	186,800.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		DEPARTMENT REVENUES	0.00	186,800.00	186,800.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		DEPARTMENT EXPENSES	1.58	186,800.00	186,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	(1.58)	0.00	0.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		FUND REVENUES	0.00	186,800.00	186,800.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		FUND EXPENSES	1.58	186,800.00	186,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	(1.58)	0.00	0.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		REPORT REVENUES	0.00	186,800.00	186,800.00	0.00	0.00
266,476.64	187,211.68	167,300.00	0.00		REPORT EXPENSES	1.58	186,800.00	186,800.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.58)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2525	Parks					
				5025	Parks					
				R30	Charges for Service					
12,500.00	0.00	0.00	0.00	5027-5000-4352	Repayments - Loan	0.00	0.00	0.00	0.00	0.00
12,500.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
478.44	577.61	800.00	0.00	5027-5000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
478.44	577.61	800.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R70	Interfund Transfers					
5,000.00	5,000.00	5,000.00	0.00	5027-5000-4952	Trans - Park	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5027-5000-4952	Trans - Park Reserve	0.00	0.00	0.00	0.00	0.00
5,000.00	5,000.00	5,000.00	0.00		Interfund Transfers Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R90	Fund Balances					
159,381.07	177,359.51	182,500.00	0.00	5027-5000-4995	Beginning Fund Balance	0.00	188,337.00	188,337.00	0.00	0.00
159,381.07	177,359.51	182,500.00	0.00		Fund Balances Totals:	0.00	188,337.00	188,337.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		REVENUES TOTALS:	0.00	193,837.00	193,837.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5027-5000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	188,300.00	0.00	5027-5000-9900	Reserve Future Expenditures	0.00	193,837.00	193,837.00	0.00	0.00
0.00	0.00	188,300.00	0.00		Fund Balance & Reserves Totals:	0.00	193,837.00	193,837.00	0.00	0.00
				E90	Unappropriated Fund Balance					
177,359.51	182,937.12	0.00	0.00	5027-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
177,359.51	182,937.12	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		EXPENDITURES TOTALS:	0.00	193,837.00	193,837.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		DEPARTMENT REVENUES	0.00	193,837.00	193,837.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		DEPARTMENT EXPENSES	0.00	193,837.00	193,837.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		FUND REVENUES	0.00	193,837.00	193,837.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		FUND EXPENSES	0.00	193,837.00	193,837.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		REPORT REVENUES	0.00	193,837.00	193,837.00	0.00	0.00
177,359.51	182,937.12	188,300.00	0.00		REPORT EXPENSES	0.00	193,837.00	193,837.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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 $129,456.

Division 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 1 March 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 operated Klamath Regional Disposal Transfer Station (KRD), and a Solid Waste employee operated the scales. All waste streams from this facility were transported by rail to the Roosevelt Landfill in Roosevelt Washington. The (KRD) facility is owned by Klamath County, the ten-year contract with Republic Services expired on September 1, 2014; and as a result, Solid Waste entered into a Request for Proposal process to determine who

would operate, haul and dispose of waste at the Klamath Regional Transfer Station on September 1, 2014. The Contract was awarded to the Dry Creek Landfill, Inc.

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 Dry Creek Landfill, Inc.

Successes:

Dry Creek Landfill, Inc., per ton fee to Klamath County is lower than the past contractor per ton fee was, as a result Klamath County can continue to keep the per ton fee charge to customers the same for a few years.

Solid Waste staff worked 1022 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 average annual loss of $350,000.

The franchise agreement with Waste Management was renewed July 1, 2014; the new contract included language and term of agreement updates.

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.

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 2014. The free electronic waste program removed 715,200 lbs. of E-Waste from the waste stream. A 2013 recycle rate from DEQ was 34.3%; 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 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; an annual data 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.

Budget Overview:

Major Expenditures Solid Waste

Franchise and Contract agreements totaling $1,633,000 continues to be a major expense, as well as Personal Services, vehicle fuel, equipment maintenance, grounds maintenance and the administration fees. This year $700,000 is earmarked for Operating Contingency, and $455,947 will be placed in reserve for future expenditure.

Solid Waste personnel services increased an overall $6,322 over last year's amended budget, after a supplemental budget closed (7) vacant positions, four vacant positions were budgeted last year in anticipation of the County operating the Klamath Regional Disposal.

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, and the revenue varies each year depending on the volume and market prices.

Major Expenditures Solid Waste Equipment Reserve

None

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 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.

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.

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 each fiscal year and could result in further action.

During operation negotiations with Dry Creek Landfill Inc., both parties agreed that Klamath Regional Disposal no longer be open on Sundays. Currently Klamath Landfill is the only facility open to the public on Sunday.

Key Issues:

Solid Waste

The Solid Waste Management Plan was updated in 2014 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 by Dry Creek Landfill, Inc. has exceeded our expectations. In addition, the per ton fee was reduced from the previous $56.56/ton to the current $47.57/ton.

Landfill Site Reserve

No additional contributions will be required at this time.

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Community Development/Solid Waste	Filled	Solid Waste & Parks Manager	1.0000	Full-time Non-Union	Non-Union	UF30	7	$76,962.00	$1,346.84	$5,887.59	$1,539.24	$34.584	$11,100.00	$0.00	$14.28	$183.00	$13,083.54	$110,151.07
Community Development/Solid Waste	Filled	Parks/SWaste Ops Manager	1.0000	Full-time Non-Union	Non-Union	UF25	7	$60,333.36	$1,055.83	$4,615.50	$1,206.67	$34.584	$11,100.00	$0.00	$14.28	$183.00	$10,256.67	$88,799.90
Community Development/Solid Waste	Filled	Parks/S Waste Foreman	1.0000	Full-time Non-Union	Non-Union	UF23	7	$54,709.68	$957.42	$4,185.29	$1,094.19	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,300.65	$81,579.09
Community Development/Solid Waste	Filled	Assistant Forman - Landfill	1.0000	Full-time Non-Union	Non-Union	UH21	7	$50,002.60	$875.05	$3,825.20	$1,000.05	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,500.44	$75,535.20
Community Development/Administration	Filled	CDD Manager	0.4500	.4500 Non-Union	Non-Union	UF27	7	$31,022.35	$542.89	$2,373.21	$620.45	$15.563	$4,995.00	$0.00	$6.43	$82.35	$5,273.80	$44,932.04
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$43,863.41	$767.61	$3,355.55	$877.27	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,456.78	$67,652.48
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	3	$38,468.40	$673.20	$2,942.83	$769.37	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,539.63	$60,725.28
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$43,863.41	$767.61	$3,355.55	$877.27	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,456.78	$67,652.48
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$43,863.41	$767.61	$3,355.55	$877.27	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,456.78	$67,652.48
Community Development/Solid Waste	Filled	Landfill Mechanic	1.0000	Full-time Local 121	Local 121	LH16	7	$43,863.41	$767.61	$3,355.55	$877.27	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,456.78	$67,652.48
Community Development/Solid Waste	Filled	Landfill Operator - Chemult	1.0000	Full-time Local 121	Local 121	LH16	7	$43,863.41	$767.61	$3,355.55	$877.27	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,456.78	$67,652.48
Community Development/Administration	Filled	Accounting Specialist	0.8000	.8000 Local 121	Local 121	LH14	7	$31,805.21	$556.59	$2,433.10	$636.10	$27.667	$8,880.00	$0.00	$11.42	$146.40	$5,406.89	$49,903.38
Community Development/Parks	Filled	Maint. Worker II - Parks	0.1000	.1000 Local 121	Local 121	LH13	2	$3,156.00	$55.23	$241.43	$63.12	$3.458	$1,110.00	$0.00	$14.28	$18.30	$536.52	$5,198.34
Community Development/Solid Waste	Vacant	Recycling Attendant - Landfill (Landfill)	0.2500	.2500 Local 121	Local 121	LH13	1	$7,483.45	$130.96	$572.48	$149.67	$8.646	$2,775.00	$0.00	$3.57	$45.75	$1,272.19	$12,441.72
Community Development/Solid Waste	Vacant	Recycling Attendant - Landfill (Recycle)	0.7500	.7500 Local 121	Local 121	LH13	1	$22,450.36	$392.88	$1,717.45	$449.01	$25.938	$8,325.00	$0.00	$10.71	$137.25	$3,816.56	$37,325.16
Community Development/Solid Waste	Filled	Solid Waste Site Att - Beatty	0.4500	.4500 Local 121	Local 121	LH08	7	$13,365.43	$233.89	$1,022.46	$267.31	$15.563	$4,995.00	$0.00	$6.43	$82.35	$2,272.12	$22,260.55
Community Development/Solid Waste	Filled	Solid Waste Site Att - Bonanza	0.5500	.5500 Local 121	Local 121	LH08	7	$16,335.52	$285.87	$1,249.67	$326.71	$19.021	$6,105.00	$0.00	$7.85	$100.65	$2,777.04	$27,207.34
Community Development/Solid Waste	Filled	Solid Waste Site Att - Bonanza	0.4500	.4500 Local 122	Local 121	LH08	7	$13,365.43	$233.89	$1,022.46	$267.31	$15.563	$4,995.00	$0.00	$6.43	$82.35	$2,272.12	$22,260.55
Community Development/Solid Waste	Filled	Solid Waste Site Att - Chiloquin	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,049.16	$49,467.88
Community Development/Solid Waste	Filled	Solid Waste Site Att - Crescent	0.8000	.8000 Local 121	Local 121	LH08	7	$23,760.76	$415.81	$1,817.70	$475.22	$27.667	$11,100.00	$0.00	$14.28	$183.00	$4,039.33	$41,833.76
Community Development/Solid Waste	Vacant	Solid Waste Site Att - Keno/Klamath	1.0000	Full-time Local 121	Local 121	LH08	1	$23,477.09	$410.85	$1,796.00	$469.54	$34.584	$11,100.00	$0.00	$14.28	$183.00	$3,991.10	$41,476.44
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	4	$26,754.01	$468.20	$2,046.68	$535.08	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,548.18	$45,684.01
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	0.9000	.9000 Local 121	Local 121	LH08	5	$25,044.04	$438.27	$1,915.87	$500.88	$31.126	$9,990.00	$0.00	$12.85	$164.70	$4,257.49	$42,355.23
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,049.16	$49,467.88
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	0.4500	.4500 Local 121	Local 121	LH08	7	$13,365.43	$233.89	$1,022.46	$267.31	$15.563	$4,995.00	$0.00	$6.43	$82.35	$2,272.12	$22,260.55
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,049.16	$49,467.88
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,049.16	$49,467.88
Community Development/Solid Waste	Filled	Solid Waste Site Att - Merrill	1.0000	Full-time Local 120	Local 121	LH08	7	$31,483.01	$550.95	$2,408.45	$629.66	$34.584	$11,100.00	$0.00	$1.34	$183.00	$5,352.11	$51,743.11
Community Development/Solid Waste	Filled	Solid Waste Site Att - Odessa	0.1000	.1000 Local 121	Local 121	LH08	5	$2,782.67	$48.70	$212.87	$55.65	$3.458	$1,110.00	$0.00	$1.43	$18.30	$473.05	$4,706.14
Community Development/Solid Waste	Filled	Solid Waste Site Att - Sprague	0.1000	.1000 Local 121	Local 121	LH08	7	$2,970.09	$51.98	$227.21	$59.40	$3.458	$1,110.00	$0.00	$1.43	$18.30	$504.92	$4,946.79
Community Development/Solid Waste	Filled	Solid Waste Site Att - Tingley	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,049.16	$49,467.88
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	2	$11,269.00	$197.21	$862.08	$225.38	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,570.27
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	3	$11,787.23	$206.28	$901.72	$235.74	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,147.58
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	3	$11,787.23	$206.28	$901.72	$235.74	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,147.58
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	4	$11,648.90	$203.86	$891.14	$232.98	$15.715	$0.00	$0.00	$0.00	$0.00	$0.00	$12,992.59
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	4	$12,305.47	$215.35	$941.37	$246.11	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,724.89
Community Development/Solid Waste		Overtime						$65,650.00	$1,148.88	$5,022.23	$1,313.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$73,134.10
			26.5500					**$1,061,366.51**	**$18,573.91**	**$81,194.54**	**$21,227.33**	**$917.32**	**$270,285.00**	**$0.00**	**$347.63**	**$4,456.05**	**$159,276.17**	**$1,617,644.47**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:49PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R41	Interest					
4,650.59	7,421.94	10,000.00	0.00	3050-3000-4495	Investments - Interest On	0.00	7,400.00	7,400.00	0.00	0.00
4,650.59	7,421.94	10,000.00	0.00		Interest Totals:	0.00	7,400.00	7,400.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
210,000.00	210,000.00	30,000.00	0.00	3050-3000-4933	Trans - Solid Waste	0.00	30,000.00	30,000.00	0.00	0.00
210,000.00	210,000.00	30,000.00	0.00		Interfund Transfers Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				R90	Fund Balances					
1,762,740.37	1,952,004.96	2,171,005.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	1,546,129.00	1,546,129.00	0.00	0.00
1,762,740.37	1,952,004.96	2,171,005.00	0.00		Fund Balances Totals:	0.00	1,546,129.00	1,546,129.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		REVENUES TOTALS:	0.00	1,583,529.00	1,583,529.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-3000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
5,386.00	0.00	0.00	0.00	3050-3000-7000	Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	661,876.00	0.00	3050-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
25,386.00	0.00	661,876.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3050-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,549,129.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	1,583,429.00	1,583,429.00	0.00	0.00
0.00	0.00	1,549,129.00	0.00		Fund Balance & Reserves Totals:	0.00	1,583,429.00	1,583,429.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,952,004.96	2,169,426.90	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,952,004.96	2,169,426.90	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		EXPENDITURES TOTALS:	0.00	1,583,529.00	1,583,529.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		DEPARTMENT REVENUES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		DEPARTMENT EXPENSES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		FUND REVENUES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		FUND EXPENSES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		REPORT REVENUES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
1,977,390.96	2,169,426.90	2,211,005.00	0.00		REPORT EXPENSES	0.00	1,583,529.00	1,583,529.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R11	Other Taxes					
113,969.89	109,479.76	109,000.00	0.00	3031-3000-4050	Franchise Fees - Solid Waste	0.00	109,000.00	109,000.00	0.00	0.00
113,969.89	109,479.76	109,000.00	0.00		Other Taxes Totals:	0.00	109,000.00	109,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
535.00	360.00	400.00	0.00	3031-3000-4101	Fees - NSF Check	0.00	400.00	400.00	0.00	0.00
535.00	360.00	400.00	0.00		Licenses, Fees and Permits Totals:	0.00	400.00	400.00	0.00	0.00
				R30	Charges for Service					
3,641,315.97	3,805,521.16	4,000,000.00	0.00	3031-3000-4333	Fees - Solid Waste	0.00	3,900,000.00	3,900,000.00	0.00	0.00
2,543.60	2,225.00	5,000.00	0.00	3031-3000-4333	Fees - E Waste	0.00	5,000.00	5,000.00	0.00	0.00
199,781.05	125,385.02	120,000.00	0.00	3031-3000-4333	Free Dump	0.00	0.00	0.00	0.00	0.00
6,037.15	1,961.00	8,000.00	0.00	3031-3000-4333	Sales - Scrap Metal	0.00	1,000.00	1,000.00	0.00	0.00
3,849,677.77	3,935,092.18	4,133,000.00	0.00		Charges for Service Totals:	0.00	3,906,000.00	3,906,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3031-3000-4398	Charges for Services - Interna	0.00	150,000.00	150,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	150,000.00	150,000.00	0.00	0.00
				R40	Other Local Revenue					
59.95	180.00	500.00	0.00	3031-3000-4400	Miscellaneous	0.00	500.00	500.00	0.00	0.00
59.95	180.00	500.00	0.00		Other Local Revenue Totals:	0.00	500.00	500.00	0.00	0.00
				R41	Interest					
2,804.86	4,170.31	6,000.00	0.00	3031-3000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
2,804.86	4,170.31	6,000.00	0.00		Interest Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R50	Federal Government					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3031-3000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
21,883.24	0.00	0.00	0.00	3031-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-4933	Trans - Reserve	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,332,919.54	939,414.44	900,000.00	0.00	3031-3000-4995	Beginning Fund Balance	0.00	1,160,000.00	1,160,000.00	0.00	0.00
1,332,919.54	939,414.44	900,000.00	0.00		Fund Balances Totals:	0.00	1,160,000.00	1,160,000.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		REVENUES TOTALS:	0.00	5,331,900.00	5,331,900.00	0.00	0.00
				E10	Personnel Services					
880,150.00	895,940.53	1,132,032.00	0.00	3031-3000-5000	Salaries and Wages	26.55	936,918.00	936,918.00	0.00	0.00
81,924.92	87,937.64	64,613.00	0.00	3031-3000-5010	Temporary Help	0.00	58,798.00	58,798.00	0.00	0.00
23,913.66	26,314.39	65,650.00	0.00	3031-3000-5011	Overtime	0.00	65,650.00	65,650.00	0.00	0.00
70,582.03	71,277.65	96,566.00	0.00	3031-3000-5110	FICA	0.00	81,195.00	81,195.00	0.00	0.00
731.21	823.32	1,172.00	0.00	3031-3000-5120	Workmans Compensation Tax	0.00	917.00	917.00	0.00	0.00
187,172.52	198,783.86	329,175.00	0.00	3031-3000-5130	Medical Insurance	0.00	270,285.00	270,285.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
485.64	471.79	636.00	0.00	3031-3000-5133	Life Insurance	0.00	348.00	348.00	0.00	0.00
480.76	467.99	621.00	0.00	3031-3000-5134	Short Term Disability	0.00	4,456.00	4,456.00	0.00	0.00
96,186.47	142,057.90	192,446.00	0.00	3031-3000-5140	Retirement - General	0.00	159,276.00	159,276.00	0.00	0.00
22,623.72	23,359.92	22,090.00	0.00	3031-3000-5156	Unemployment Compensation	0.00	18,574.00	18,574.00	0.00	0.00
31,992.13	33,799.72	25,246.00	0.00	3031-3000-5157	Workmans Compensation	0.00	21,227.00	21,227.00	0.00	0.00
1,396,243.06	1,481,234.71	1,930,247.00	0.00		Personnel Services Totals:	26.55	1,617,644.00	1,617,644.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3031-3000-6002	Promotion PR	0.00	0.00	0.00	0.00	0.00
4,249.84	3,379.62	16,500.00	0.00	3031-3000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6200	Contract Personnel Services	0.00	40,000.00	40,000.00	0.00	0.00
35,872.25	63,495.91	70,000.00	0.00	3031-3000-6201	Consultant Services	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	3031-3000-6201	Fees for Service	0.00	500.00	500.00	0.00	0.00
0.00	221.75	0.00	0.00	3031-3000-6203	Legal Notice Publish	0.00	200.00	200.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,100.00	1,500.00	1,500.00	0.00	3031-3000-6231	Audit Fees	0.00	1,500.00	1,500.00	0.00	0.00
1,795.00	1,795.00	3,000.00	0.00	3031-3000-6232	Software Support	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6234	Lock Repair & Replace	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6252	Closure and Post-Closure Care	0.00	0.00	0.00	0.00	0.00
1,681,044.20	1,710,809.76	1,260,000.00	0.00	3031-3000-6253	Franchised Haul & Distribution	0.00	1,623,120.00	1,623,120.00	0.00	0.00
203,092.10	129,455.86	120,000.00	0.00	3031-3000-6253	Free Dump / Litter	0.00	5,000.00	5,000.00	0.00	0.00
2,800.00	2,800.00	10,000.00	0.00	3031-3000-6254	Litter Patrol	0.00	0.00	0.00	0.00	0.00
21,466.82	22,906.77	50,000.00	0.00	3031-3000-6254	Per Ton Fee	0.00	35,000.00	35,000.00	0.00	0.00
8,415.00	9,350.00	11,500.00	0.00	3031-3000-6255	Tire Recycling Costs	0.00	11,500.00	11,500.00	0.00	0.00
2,501.75	2,282.00	3,000.00	0.00	3031-3000-6310	Dues & Fees	0.00	3,000.00	3,000.00	0.00	0.00
0.00	7,549.00	10,000.00	0.00	3031-3000-6330	Equipment	0.00	10,000.00	10,000.00	0.00	0.00
829.91	0.00	1,500.00	0.00	3031-3000-6331	Office Furniture	0.00	500.00	500.00	0.00	0.00
165,055.87	152,832.53	263,875.00	0.00	3031-3000-6333	Vehicle Fuel	0.00	200,000.00	200,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
947.18	0.00	1,000.00	0.00	3031-3000-6404	Special Assessments	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
1,459.84	105.37	0.00	0.00	3031-3000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
3,686.26	4,516.35	5,000.00	0.00	3031-3000-6531	Supplies Equipment Rent	0.00	5,000.00	5,000.00	0.00	0.00
90,822.93	91,504.40	200,100.00	0.00	3031-3000-6535	Equipment Maint & Repair	0.00	160,000.00	160,000.00	0.00	0.00
17,983.92	7,499.56	30,500.00	0.00	3031-3000-6536	Vehicle Maint & Repair	0.00	20,000.00	20,000.00	0.00	0.00
751.31	12,262.72	5,000.00	0.00	3031-3000-6538	Building Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
5,146.92	9,253.33	60,000.00	0.00	3031-3000-6539	Grounds Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
7,657.30	5,760.25	8,000.00	0.00	3031-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
14,258.54	15,562.34	15,000.00	0.00	3031-3000-6601	Supplies - Other	0.00	16,000.00	16,000.00	0.00	0.00
0.00	195.00	322.00	0.00	3031-3000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
1,383.34	1,462.82	1,500.00	0.00	3031-3000-6603	Postage	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
5,186.48	7,174.26	6,000.00	0.00	3031-3000-6621	Uniform Maint & Repair	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6650	Books	0.00	0.00	0.00	0.00	0.00
0.00	150.00	1,000.00	0.00	3031-3000-6701	Mgmt Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
326.81	881.73	500.00	0.00	3031-3000-6702	Staff Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,187.37	0.00	0.00	3031-3000-6750	Utilities - Gas	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	1,500.00	0.00	3031-3000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
8,995.50	9,683.10	13,800.00	0.00	3031-3000-6752	Utilities - Electricity	0.00	13,800.00	13,800.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6754	Oil Recycle Costs	0.00	0.00	0.00	0.00	0.00
5,692.15	7,102.90	6,000.00	0.00	3031-3000-6755	E Waste Costs	0.00	8,000.00	8,000.00	0.00	0.00
7,847.89	8,534.16	10,637.00	0.00	3031-3000-6755	Telephone	0.00	10,000.00	10,000.00	0.00	0.00
2,300,369.11	2,291,213.86	2,187,734.00	0.00		Material and Services Totals:	0.00	2,250,520.00	2,250,520.00	0.00	0.00
				E21	Interdepartmental Charges					
41,928.00	116,211.00	84,976.00	0.00	3031-3000-6990	Internal Services	0.00	77,262.00	77,262.00	0.00	0.00
3,570.00	7,514.00	5,522.00	0.00	3031-3000-6991	Facility Services	0.00	5,456.00	5,456.00	0.00	0.00
0.00	2,794.00	7,101.00	0.00	3031-3000-6992	Steering Comm Hardware Chg	0.00	6,494.00	6,494.00	0.00	0.00
0.00	2,611.00	2,079.00	0.00	3031-3000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
14,579.00	15,086.00	14,837.00	0.00	3031-3000-6994	Risk Management	0.00	16,150.00	16,150.00	0.00	0.00
23,748.00	28,249.00	27,783.00	0.00	3031-3000-6995	Insurance Liability	0.00	31,752.00	31,752.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
135,234.00	0.00	0.00	0.00	3031-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
1,509.64	2,254.34	5,300.00	0.00	3031-3000-6998	Weed Control - Internal	0.00	5,300.00	5,300.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6998	Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6999	Contract Services - Internal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6999	Tech Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6999	Solid Waste Fees - Internal	0.00	115,000.00	115,000.00	0.00	0.00
220,568.64	174,719.34	147,598.00	0.00		Interdepartmental Charges Totals:	0.00	277,789.00	277,789.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3031-3000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3031-3000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
210,000.00	210,000.00	30,000.00	0.00	3031-3000-9003	Trans - Equipment Reserve	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-9303	Trans - Landfill Site Reserve	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
255,255.00	0.00	0.00	0.00	3031-3000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
465,255.00	210,000.00	30,000.00	0.00		Interfund Transfers Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	853,321.00	0.00	3031-3000-9800	Operating Contingency	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	853,321.00	0.00		Contigencies Totals:	0.00	700,000.00	700,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3031-3000-9900	Reserve Future Expenditures	0.00	455,947.00	455,947.00	0.00	0.00
939,414.44	831,528.78	0.00	0.00	3031-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
939,414.44	831,528.78	0.00	0.00		Unappropriated Fund Balance Total	0.00	455,947.00	455,947.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		EXPENDITURES TOTALS:	26.55	5,331,900.00	5,331,900.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		DEPARTMENT REVENUES	0.00	5,331,900.00	5,331,900.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		DEPARTMENT EXPENSES	26.55	5,331,900.00	5,331,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	(26.55)	0.00	0.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		FUND REVENUES	0.00	5,331,900.00	5,331,900.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		FUND EXPENSES	26.55	5,331,900.00	5,331,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	(26.55)	0.00	0.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		REPORT REVENUES	0.00	5,331,900.00	5,331,900.00	0.00	0.00
5,321,850.25	4,988,696.69	5,148,900.00	0.00		REPORT EXPENSES	26.55	5,331,900.00	5,331,900.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(26.55)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5021	Recycling					
				3030	Solid Waste					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	3031-3000-4050	Franchise Fees - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3031-3000-4333	Fees - E Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-4333	Sales - Scrap Metal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	3031-3000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3031-3000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
21,883.24	0.00	0.00	0.00	3031-3000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3031-3000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3031-3000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3031-3000-6002	Promotion PR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6253	Franchised Haul & Distribution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6255	Tire Recycling Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6635	Bindery Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6754	Oil Recycle Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6755	E Waste Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3031-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3031-3000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3031-3000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3031-3000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00	3031-3000-9303	Trans - Solid Waste Operating	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3031-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3031-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Recycling Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
21,883.24	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
21,883.24	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R41	Interest					
14,960.66	20,974.99	31,500.00	0.00	3032-3000-4495	Investments - Interest On	0.00	20,000.00	20,000.00	0.00	0.00
14,960.66	20,974.99	31,500.00	0.00		Interest Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3032-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00	3032-3000-4933	Trans - Reserve	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	5,427,354.16	5,457,350.00	0.00	3032-3000-4995	Beginning Fund Balance	0.00	5,478,329.00	5,478,329.00	0.00	0.00
0.00	5,427,354.16	5,457,350.00	0.00		Fund Balances Totals:	0.00	5,478,329.00	5,478,329.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		REVENUES TOTALS:	0.00	5,498,329.00	5,498,329.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3032-3000-6252	Closure and Post-Closure Care	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	5,488,850.00	0.00	3032-3000-9900	Reserve Future Expenditures	0.00	5,498,329.00	5,498,329.00	0.00	0.00
0.00	0.00	5,488,850.00	0.00		Fund Balance & Reserves Totals:	0.00	5,498,329.00	5,498,329.00	0.00	0.00
				E90	Unappropriated Fund Balance					
5,427,354.16	5,448,329.15	0.00	0.00	3032-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
5,427,354.16	5,448,329.15	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		EXPENDITURES TOTALS:	0.00	5,498,329.00	5,498,329.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
5,427,354.16	5,448,329.15	5,488,850.00	0.00		DEPARTMENT REVENUES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		DEPARTMENT EXPENSES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		FUND REVENUES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		FUND EXPENSES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		REPORT REVENUES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
5,427,354.16	5,448,329.15	5,488,850.00	0.00		REPORT EXPENSES	0.00	5,498,329.00	5,498,329.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5022	Landfill Site Reserves					
				3030	Solid Waste					
				R41	Interest					
0.00	0.00	0.00	0.00	3032-3000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3032-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
5,412,393.50	0.00	0.00	0.00	3032-3000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3032-3000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3032-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3032-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3032-3000-6252	Closure and Post-Closure Care	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3032-3000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
5,412,393.50	0.00	0.00	0.00	3032-3000-9303	Trans - Landfill Site Reserve	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3032-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3032-3000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3032-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Landfill Site Reserves Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
5,412,393.50	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
5,412,393.50	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
6060 Tourism Competitive Grants

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	86,610	73,190	186,000	310,000
Subtotal Current Expenditures	**86,610**	**73,190**	**186,000**	**310,000**
Contingency	-	-	160,193	33,431
Unappropriated Fund Balance	243,927	319,554	-	100,000
Subtotal Noncurrent Expenditures	**243,927**	**319,554**	**160,193**	**133,431**
Total Requirements by Budgetary Category	**330,537**	**392,744**	**346,193**	**443,431**
Requirements by Fund				
Tourism (2180)	330,537	392,744	346,193	443,431
Total Requirements by Fund	**330,537**	**392,744**	**346,193**	**443,431**
Resources by Budgetary Category				
Investment Earnings	459	941	500	500
Interfund Transfers	130,553	147,876	125,693	142,931
Beginning Fund Balance	199,525	243,927	220,000	300,000
Total Resources by Budgetary Category	**330,537**	**392,744**	**346,193**	**443,431**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Tourism	443,431	-	-
Total Mandates	**443,431**	**-**	**-**

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. The primarly revenue source for this fund is a transfer from the transient room tax fund.

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General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2180	Finance Tourism Competv Grants					
				6060	Tourism					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	0000-6000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	0000-6000-4366	Projects - Special Bulletins	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	0000-6000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
459.10	940.87	500.00	0.00	0000-6000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
459.10	940.87	500.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	0000-6000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-4566	CDBC Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
130,553.47	147,875.99	125,693.00	0.00	0000-6000-4913	Trans - Transient Room	0.00	142,931.00	142,931.00	0.00	0.00
130,553.47	147,875.99	125,693.00	0.00		Interfund Transfers Totals:	0.00	142,931.00	142,931.00	0.00	0.00
				R90	Fund Balances					
199,524.69	243,926.79	220,000.00	0.00	0000-6000-4995	Beginning Fund Balance	0.00	300,000.00	300,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
199,524.69	243,926.79	220,000.00	0.00		Fund Balances Totals:	0.00	300,000.00	300,000.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		REVENUES TOTALS:	0.00	443,431.00	443,431.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	0000-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	0000-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
80,610.47	67,189.84	180,000.00	0.00	0000-6000-6206	Special Projects	0.00	300,000.00	300,000.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-6605	Printing	0.00	0.00	0.00	0.00	0.00
80,610.47	67,189.84	180,000.00	0.00		Material and Services Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
6,000.00	6,000.00	6,000.00	0.00	0000-6000-6998	Intradepartmental Admin Chgs	0.00	10,000.00	10,000.00	0.00	0.00
6,000.00	6,000.00	6,000.00	0.00		Interdepartmental Charges Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	160,193.00	0.00	0000-6000-9800	Operating Contingency	0.00	33,431.00	33,431.00	0.00	0.00
0.00	0.00	160,193.00	0.00		Contigencies Totals:	0.00	33,431.00	33,431.00	0.00	0.00
				E90	Unappropriated Fund Balance					
243,926.79	319,553.81	0.00	0.00	0000-6000-9990	Unappropriated Fund Balance	0.00	100,000.00	100,000.00	0.00	0.00
243,926.79	319,553.81	0.00	0.00		Unappropriated Fund Balance Total	0.00	100,000.00	100,000.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		EXPENDITURES TOTALS:	0.00	443,431.00	443,431.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
330,537.26	392,743.65	346,193.00	0.00		DEPARTMENT REVENUES	0.00	443,431.00	443,431.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		DEPARTMENT EXPENSES	0.00	443,431.00	443,431.00	0.00	0.00
0.00	0.00	0.00	0.00		Tourism Totals:	0.00	0.00	0.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		FUND REVENUES	0.00	443,431.00	443,431.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		FUND EXPENSES	0.00	443,431.00	443,431.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Tourism Competv Grants T	0.00	0.00	0.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		REPORT REVENUES	0.00	443,431.00	443,431.00	0.00	0.00
330,537.26	392,743.65	346,193.00	0.00		REPORT EXPENSES	0.00	443,431.00	443,431.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
6070 Economic Development

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	196,976	255,538	231,000	294,768
Subtotal Current Expenditures	**196,976**	**255,538**	**231,000**	**294,768**
Contingency	-	-	249,500	189,500
Unappropriated Fund Balance	229,005	290,874	-	200,000
Subtotal Noncurrent Expenditures	**229,005**	**290,874**	**249,500**	**389,500**
Total Requirements by Budgetary Category	**425,981**	**546,412**	**480,500**	**684,268**
Requirements by Fund				
Economic Development (2185)	425,981	546,412	480,500	684,268
Total Requirements by Fund	**425,981**	**546,412**	**480,500**	**684,268**
Resources by Budgetary Category				
Intergovernmental	279,272	259,786	280,000	300,000
Investment Earnings	400	1,300	500	500
Interfund Transfers	87,060	-	-	-
Miscellaneous	-	56,321	-	33,768
Beginning Fund Balance	59,248	229,005	200,000	350,000
Total Resources by Budgetary Category	**425,981**	**546,412**	**480,500**	**684,268**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Economic Development	684,268	-	-
Total Mandates	**684,268**	**-**	**-**

The purpose of this fund was to provide for a fund to aggregate resources provided by the State of Oregon video lottery revenues as provided in ORS 461.547. ORS 461.512 outlines the allowable expenditures of these funds.

461.512 Management of lottery moneys received by county; report on use of moneys. (1) For purposes of this section:
(b) "Furthering economic development" has the meaning given that term in ORS 461.540.
(2)(a) When a county receives moneys that are derived either directly or indirectly from funds from the State Lottery Fund under section 4, Article XV of the Oregon Constitution, and ORS chapter 461, and the moneys are to be used for the purpose of furthering economic development, the county:
(B) May use a reasonable portion of the moneys to employ a person to manage the moneys in the dedicated fund.....

461.540 Administrative Services Economic Development Fund.
(c) "Furthering economic development" includes, but is not limited to, providing:
(A) Services or financial assistance to for-profit and nonprofit businesses located or to be located in Oregon;
(B) Services or financial assistance to business or industry associations to promote, expand or prevent the decline of their businesses; or
(C) Services or financial assistance for facilities, physical environments or development projects, as defined in ORS 285B.410, that benefit Oregon's economy.

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General Ledger

Budget Analysis

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Printed: 03/19/2015 - 5:49PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2185	Finance Economic Development					
				6070	Economic Development					
				R40	Other Local Revenue					
0.00	56,321.00	0.00	0.00	0000-6000-4400	Miscellaneous	0.00	33,768.00	33,768.00	0.00	0.00
0.00	56,321.00	0.00	0.00		Other Local Revenue Totals:	0.00	33,768.00	33,768.00	0.00	0.00
				R41	Interest					
400.20	1,300.24	500.00	0.00	0000-6000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
400.20	1,300.24	500.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R51	State of Oregon					
279,272.00	259,786.00	280,000.00	0.00	0000-6000-4508	Video Poker	0.00	300,000.00	300,000.00	0.00	0.00
279,272.00	259,786.00	280,000.00	0.00		State of Oregon Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
87,060.32	0.00	0.00	0.00	0000-6000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
87,060.32	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
59,248.42	229,005.09	200,000.00	0.00	0000-6000-4995	Beginning Fund Balance	0.00	350,000.00	350,000.00	0.00	0.00
59,248.42	229,005.09	200,000.00	0.00		Fund Balances Totals:	0.00	350,000.00	350,000.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		REVENUES TOTALS:	0.00	684,268.00	684,268.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	0000-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	0000-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
20,710.64	42,535.27	50,000.00	0.00	0000-6000-6206	Special Projects	0.00	50,000.00	50,000.00	0.00	0.00
14,061.75	14,057.06	15,000.00	0.00	0000-6000-6310	Dues & Fees	0.00	15,000.00	15,000.00	0.00	0.00
136,000.00	136,000.00	136,000.00	0.00	0000-6000-6335	Economic Development Grant	0.00	136,000.00	136,000.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
15,000.00	58,047.57	0.00	0.00	0000-6000-6403	Predatory Animal Control	0.00	63,768.00	63,768.00	0.00	0.00
11,203.46	4,898.90	30,000.00	0.00	0000-6000-6700	Travel & Training	0.00	30,000.00	30,000.00	0.00	0.00
196,975.85	255,538.80	231,000.00	0.00		Material and Services Totals:	0.00	294,768.00	294,768.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	0000-6000-9015	Trans - Commissioners	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	249,500.00	0.00	0000-6000-9800	Operating Contingency	0.00	189,500.00	189,500.00	0.00	0.00
0.00	0.00	249,500.00	0.00		Contigencies Totals:	0.00	189,500.00	189,500.00	0.00	0.00
				E90	Unappropriated Fund Balance					
229,005.09	290,873.53	0.00	0.00	0000-6000-9990	Unappropriated Fund Balance	0.00	200,000.00	200,000.00	0.00	0.00
229,005.09	290,873.53	0.00	0.00		Unappropriated Fund Balance Total	0.00	200,000.00	200,000.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		EXPENDITURES TOTALS:	0.00	684,268.00	684,268.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
425,980.94	546,412.33	480,500.00	0.00		DEPARTMENT REVENUES	0.00	684,268.00	684,268.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		DEPARTMENT EXPENSES	0.00	684,268.00	684,268.00	0.00	0.00
0.00	0.00	0.00	0.00		Economic Development Totals:	0.00	0.00	0.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		FUND REVENUES	0.00	684,268.00	684,268.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		FUND EXPENSES	0.00	684,268.00	684,268.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Economic Development To	0.00	0.00	0.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		REPORT REVENUES	0.00	684,268.00	684,268.00	0.00	0.00
425,980.94	546,412.33	480,500.00	0.00		REPORT EXPENSES	0.00	684,268.00	684,268.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
6080 Title III

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	79,426	258,726	615,000	508,000
Subtotal Current Expenditures	**79,426**	**258,726**	**615,000**	**508,000**
Interfund Transfers	408,226		-	-
Reserves	-	-	355,000	355,000
Contingency	-	-	1,111,500	919,500
Unappropriated Fund Balance	2,300,586	2,050,622	-	-
Subtotal Noncurrent Expenditures	**2,708,813**	**2,050,622**	**1,466,500**	**1,274,500**
Total Requirements by Budgetary Category	**2,788,239**	**2,309,348**	**2,081,500**	**1,782,500**
Requirements by Fund				
Federal Forest Title III (2630)	2,380,013	2,309,348	2,081,500	1,782,500
O & C Title III (2640)	408,226	-	-	-
Total Requirements by Fund	**2,788,239**	**2,309,348**	**2,081,500**	**1,782,500**
Resources by Budgetary Category				
Investment Earnings	6,419	8,762	13,500	13,500
Interfund Transfers	408,226	-	-	-
Beginning Fund Balance	2,373,594	2,300,586	2,068,000	1,769,000
Total Resources by Budgetary Category	**2,788,239**	**2,309,348**	**2,081,500**	**1,782,500**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Title III	1,782,500	-	-
Total Mandates	**1,782,500**	**-**	**-**

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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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2630	Title III					
				6080	Federal Forest Title III					
				R41	Interest					
2,241.08	3,549.15	5,000.00	0.00	6081-6000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
2,241.08	3,549.15	5,000.00	0.00		Interest Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6081-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
871,354.13	848,135.00	848,000.00	0.00	6081-6000-4995	Beginning Fund Balance	0.00	830,000.00	830,000.00	0.00	0.00
871,354.13	848,135.00	848,000.00	0.00		Fund Balances Totals:	0.00	830,000.00	830,000.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		REVENUES TOTALS:	0.00	835,000.00	835,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	6081-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6081-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6081-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
25,460.21	24,527.00	92,000.00	0.00	6081-6000-6200	Contract Services	0.00	30,000.00	30,000.00	0.00	0.00
25,460.21	24,527.00	92,000.00	0.00		Material and Services Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6081-6000-6998	Intradepartmental Admin Chgs	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	6081-6000-6999	Contract Services - Internal	0.00	25,000.00	25,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	28,000.00	28,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	611,000.00	0.00	6081-6000-9800	Operating Contingency	0.00	627,000.00	627,000.00	0.00	0.00
0.00	0.00	611,000.00	0.00		Contigencies Totals:	0.00	627,000.00	627,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	150,000.00	0.00	6081-6000-9900	Reserve Future Expenditures	0.00	150,000.00	150,000.00	0.00	0.00
0.00	0.00	150,000.00	0.00		Fund Balance & Reserves Totals:	0.00	150,000.00	150,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
848,135.00	827,157.15	0.00	0.00	6081-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
848,135.00	827,157.15	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		EXPENDITURES TOTALS:	0.00	835,000.00	835,000.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		DEPARTMENT REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		DEPARTMENT EXPENSES	0.00	835,000.00	835,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Forest Title III Totals:	0.00	0.00	0.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		FUND REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		FUND EXPENSES	0.00	835,000.00	835,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Title III Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
873,595.21	851,684.15	853,000.00	0.00		REPORT REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
873,595.21	851,684.15	853,000.00	0.00		REPORT EXPENSES	0.00	835,000.00	835,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/23/2015 - 10:35AM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2630	Title III					
				6080	Federal Forest Title III					
				R41	Interest					
2,839.57	3,561.60	6,000.00	0.00	6082-6000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
2,839.57	3,561.60	6,000.00	0.00		Interest Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6082-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,094,013.14	1,054,892.43	822,000.00	0.00	6082-6000-4995	Beginning Fund Balance	0.00	550,000.00	550,000.00	0.00	0.00
1,094,013.14	1,054,892.43	822,000.00	0.00		Fund Balances Totals:	0.00	550,000.00	550,000.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		REVENUES TOTALS:	0.00	556,000.00	556,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	6082-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6082-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6082-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
41,960.28	225,313.44	353,000.00	0.00	6082-6000-6200	Contract Services	0.00	250,000.00	250,000.00	0.00	0.00
41,960.28	225,313.44	353,000.00	0.00		Material and Services Totals:	0.00	250,000.00	250,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6082-6000-6999	Contract Services - Internal	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				E80	Contigencies					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	325,000.00	0.00	6082-6000-9800	Operating Contingency	0.00	56,000.00	56,000.00	0.00	0.00
0.00	0.00	325,000.00	0.00		Contigencies Totals:	0.00	56,000.00	56,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	150,000.00	0.00	6082-6000-9900	Reserve Future Expenditures	0.00	150,000.00	150,000.00	0.00	0.00
0.00	0.00	150,000.00	0.00		Fund Balance & Reserves Totals:	0.00	150,000.00	150,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,054,892.43	833,140.59	0.00	0.00	6082-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,054,892.43	833,140.59	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		EXPENDITURES TOTALS:	0.00	556,000.00	556,000.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		DEPARTMENT REVENUES	0.00	556,000.00	556,000.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		DEPARTMENT EXPENSES	0.00	556,000.00	556,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Forest Title III Totals:	0.00	0.00	0.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		FUND REVENUES	0.00	556,000.00	556,000.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		FUND EXPENSES	0.00	556,000.00	556,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Title III Totals:	0.00	0.00	0.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		REPORT REVENUES	0.00	556,000.00	556,000.00	0.00	0.00
1,096,852.71	1,058,454.03	828,000.00	0.00		REPORT EXPENSES	0.00	556,000.00	556,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2630	Title III					
				6090	O&C Title III					
				R41	Interest					
751.24	900.13	1,500.00	0.00	6081-6000-4495	Investments - Interest On	0.00	1,500.00	1,500.00	0.00	0.00
751.24	900.13	1,500.00	0.00		Interest Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6081-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
232,016.48	0.00	0.00	0.00	6081-6000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	220,761.81	221,000.00	0.00	6081-6000-4995	Beginning Fund Balance	0.00	212,000.00	212,000.00	0.00	0.00
0.00	220,761.81	221,000.00	0.00		Fund Balances Totals:	0.00	212,000.00	212,000.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		REVENUES TOTALS:	0.00	213,500.00	213,500.00	0.00	0.00
				E20	Material and Services					
12,005.91	8,885.73	95,000.00	0.00	6081-6000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
12,005.91	8,885.73	95,000.00	0.00		Material and Services Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6081-6000-6999	Contract Services - Internal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	102,500.00	0.00	6081-6000-9800	Operating Contingency	0.00	158,500.00	158,500.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	102,500.00	0.00		Contigencies Totals:	0.00	158,500.00	158,500.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	25,000.00	0.00	6081-6000-9900	Reserve Future Expenditures	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	25,000.00	0.00		Fund Balance & Reserves Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
220,761.81	212,776.21	0.00	0.00	6081-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
220,761.81	212,776.21	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		EXPENDITURES TOTALS:	0.00	213,500.00	213,500.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		DEPARTMENT REVENUES	0.00	213,500.00	213,500.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		DEPARTMENT EXPENSES	0.00	213,500.00	213,500.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		FUND REVENUES	0.00	213,500.00	213,500.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		FUND EXPENSES	0.00	213,500.00	213,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Title III Totals:	0.00	0.00	0.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		REPORT REVENUES	0.00	213,500.00	213,500.00	0.00	0.00
232,767.72	221,661.94	222,500.00	0.00		REPORT EXPENSES	0.00	213,500.00	213,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2640	O&C Title III					
				6090	O&C Title III					
				R41	Interest					
0.00	0.00	0.00	0.00	6081-6000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6081-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
232,016.48	0.00	0.00	0.00	6081-6000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	6081-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6081-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6081-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6081-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
232,016.48	0.00	0.00	0.00	6081-6000-9608	Trans - Title III	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	6081-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
232,016.48	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2630	Title III					
				6090	O&C Title III					
				R41	Interest					
587.17	751.10	1,000.00	0.00	6082-6000-4495	Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
587.17	751.10	1,000.00	0.00		Interest Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6082-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
176,209.82	0.00	0.00	0.00	6082-6000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	176,796.99	177,000.00	0.00	6082-6000-4995	Beginning Fund Balance	0.00	177,000.00	177,000.00	0.00	0.00
0.00	176,796.99	177,000.00	0.00		Fund Balances Totals:	0.00	177,000.00	177,000.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		REVENUES TOTALS:	0.00	178,000.00	178,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	75,000.00	0.00	6082-6000-6200	Contract Services	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	75,000.00	0.00		Material and Services Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	6082-6000-6999	Contract Services - Internal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	73,000.00	0.00	6082-6000-9800	Operating Contingency	0.00	78,000.00	78,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	73,000.00	0.00		Contigencies Totals:	0.00	78,000.00	78,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	30,000.00	0.00	6082-6000-9900	Reserve Future Expenditures	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Fund Balance & Reserves Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
176,796.99	177,548.09	0.00	0.00	6082-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
176,796.99	177,548.09	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		EXPENDITURES TOTALS:	0.00	178,000.00	178,000.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		DEPARTMENT REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		DEPARTMENT EXPENSES	0.00	178,000.00	178,000.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		FUND REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		FUND EXPENSES	0.00	178,000.00	178,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Title III Totals:	0.00	0.00	0.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		REPORT REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
176,796.99	177,548.09	178,000.00	0.00		REPORT EXPENSES	0.00	178,000.00	178,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2640	O&C Title III					
				6090	O&C Title III					
				R41	Interest					
0.00	0.00	0.00	0.00	6082-6000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6082-6000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
176,209.82	0.00	0.00	0.00	6082-6000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	6082-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6082-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6082-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6082-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
176,209.82	0.00	0.00	0.00	6082-6000-9608	Trans - Title III	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	6082-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		O&C Title III Totals:	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
176,209.82	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 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.

5015 - Law Library
5020 - Museum
5030 - Fairgrounds

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Department Mission:

The Lloyd De Lap Klamath County Law Library is dedicated to providing legal research material to members of the bar and the community at large. The Law Library delivers value to our citizens through books, online access and other resources for legal needs in a convenient, efficient and respectful manner.

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."

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:

2013-2014

109	Attorney Research Contact
700	Public Research Contacts
700	Open Public Hours
1,548	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.

Significant Changes:

This year, for the first time in decades, the Law Library updated its mission statement. The Law Library reduced one database that cost over ten thousand dollars with a database called FastCase that is available to county law libraries at a cost of around one thousand dollars. With this savings, the Law Library was able to hire a second part-time assistant. Each of the two assistants work approximately 13 hours per week. The Law Library was able to increase its public service hours from 14 to 24, and now also has at least four open hours every day, Monday through Friday.

In the spring of 2015 Klamath County is adopting the new statewide e-court model. It is anticipated that this new model will increase the need for patron assistance with online navigation of the e-court system. So far, the Oregon State judicial budget is anticipating an increase of over three hundred thousand dollars to their revenue. How this will be distributed to counties and how it will impact law library budgets statewide is unknown at this time. Typically, the budget for the next biennium is approved in June of odd years, effective July 1.

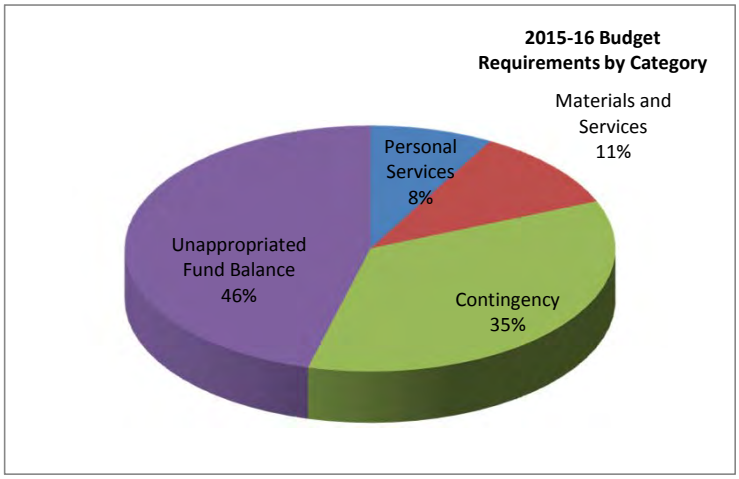
Key issues:

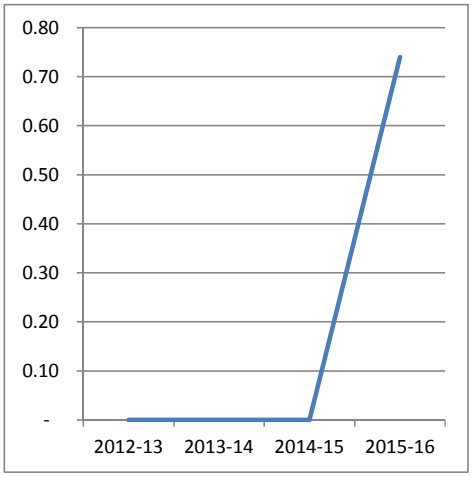
The longer term goals of the OJD and the court administrators in regard to Oregon's county law libraries will become clearer with their biennium budget for 2015-17. With increasing research material made online and discussion of how much of it to make available online we anticipate changes (possibly an increase) in interactions between patrons and law library assistants.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5015 Law Library

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personal Services	-	-	-	19,484
Materials and Services	66,994	62,315	57,166	25,546
Subtotal Current Expenditures	**66,994**	**62,315**	**57,166**	**45,030**
Interfund Transfers	-	-	-	-
Contingency	-	-	15,850	85,000
Unappropriated Fund Balance	65,102	78,886	85,007	110,356
Subtotal Noncurrent Expenditures	**65,102**	**78,886**	**100,857**	**195,356**
Total Requirements by Budgetary Category	**132,096**	**141,201**	**158,023**	**240,386**
Requirements by Fund				
Law Library (2515)	132,096	141,201	158,023	240,386
Total Requirements by Fund	**132,096**	**141,201**	**158,023**	**240,386**
Resources by Budgetary Category				
Intergovernmental	-	-	-	63,000
Charges for Services	5,494	5,905	5,500	6,200
Fines and Forfeitures	62,622	69,896	63,000	-
Investment Earnings	148	298	250	250
Beginning Fund Balance	63,832	65,102	89,273	170,936
Total Resources by Budgetary Category	**132,096**	**141,201**	**158,023**	**240,386**
Full-Time Employee Equivalents	-	-	-	0.74

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Law Library	240,386	19,484	0.74
Total Mandates	**240,386**	**19,484**	**0.74**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Law Library	Filled	LA III - P/T Sub (Law)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Law Library	Filled	LA III - P/T Sub (Law)	0.2600	.2600 Part-time Non-Union	Non-Union	UH10	1	$6,137.07	$107.40	$469.49	$122.74	$8.992	$0.00	$0.00	$0.00	$0.00	$0.00	$6,845.68
			0.7400					**$17,467.04**	**$305.67**	**$1,336.23**	**$349.34**	**$25.59**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$19,483.87**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2515	Law Library					
				5015	Law Library					
				R30	Charges for Service					
5,494.25	5,905.60	5,500.00	0.00	5016-5000-4301	Copies	0.00	6,200.00	6,200.00	0.00	0.00
5,494.25	5,905.60	5,500.00	0.00		Charges for Service Totals:	0.00	6,200.00	6,200.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5016-5000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
147.84	298.00	250.00	0.00	5016-5000-4495	Investments - Interest On	0.00	250.00	250.00	0.00	0.00
147.84	298.00	250.00	0.00		Interest Totals:	0.00	250.00	250.00	0.00	0.00
				R51	State of Oregon					
62,621.98	69,895.94	63,000.00	0.00	5016-5000-4509	Fees - State of Oregon Court	0.00	63,000.00	63,000.00	0.00	0.00
62,621.98	69,895.94	63,000.00	0.00		State of Oregon Totals:	0.00	63,000.00	63,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	5016-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
63,831.67	65,101.50	89,273.00	0.00	5016-5000-4995	Beginning Fund Balance	0.00	170,936.00	170,936.00	0.00	0.00
63,831.67	65,101.50	89,273.00	0.00		Fund Balances Totals:	0.00	170,936.00	170,936.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		REVENUES TOTALS:	0.00	240,386.00	240,386.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	5016-5000-5000	Salaries and Wages	0.74	17,467.00	17,467.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5016-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5110	FICA	0.00	1,336.00	1,336.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5120	Workmans Compensation Tax	0.00	26.00	26.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5156	Unemployment Compensation	0.00	306.00	306.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5157	Workmans Compensation	0.00	349.00	349.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.74	19,484.00	19,484.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	5016-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
40.03	0.00	0.00	0.00	5016-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
125.00	0.00	0.00	0.00	5016-5000-6310	Dues & Fees	0.00	135.00	135.00	0.00	0.00
0.00	0.00	400.00	0.00	5016-5000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
19,480.72	21,905.28	22,000.00	0.00	5016-5000-6331	Computer Software	0.00	5,369.00	5,369.00	0.00	0.00
2,724.65	2,797.92	1,000.00	0.00	5016-5000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	105.42	50.00	0.00	5016-5000-6602	Copier Maint & Supplies	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6605	Printing	0.00	0.00	0.00	0.00	0.00
5,492.23	6,752.15	7,000.00	0.00	5016-5000-6650	Books	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
61.61	0.00	0.00	0.00	5016-5000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
27,924.24	31,560.77	30,450.00	0.00		Material and Services Totals:	0.00	12,604.00	12,604.00	0.00	0.00
				E21	Interdepartmental Charges					
12,524.00	7,898.00	4,828.00	0.00	5016-5000-6990	Internal Services	0.00	3,216.00	3,216.00	0.00	0.00
6,933.00	7,018.00	6,707.00	0.00	5016-5000-6991	Facility Services	0.00	6,719.00	6,719.00	0.00	0.00
1,800.00	1,500.00	1,496.00	0.00	5016-5000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00
210.00	305.00	453.00	0.00	5016-5000-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
229.00	237.00	247.00	0.00	5016-5000-6994	Risk Management	0.00	224.00	224.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
374.00	443.00	463.00	0.00	5016-5000-6995	Insurance Liability	0.00	441.00	441.00	0.00	0.00
17,000.00	13,353.00	12,522.00	0.00	5016-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
39,070.00	30,754.00	26,716.00	0.00		Interdepartmental Charges Totals:	0.00	12,942.00	12,942.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5016-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-9501	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	15,850.00	0.00	5016-5000-9800	Operating Contingency	0.00	85,000.00	85,000.00	0.00	0.00
0.00	0.00	15,850.00	0.00		Contigencies Totals:	0.00	85,000.00	85,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
65,101.50	78,886.27	85,007.00	0.00	5016-5000-9990	Unappropriated Fund Balance	0.00	110,356.00	110,356.00	0.00	0.00
65,101.50	78,886.27	85,007.00	0.00		Unappropriated Fund Balance Total	0.00	110,356.00	110,356.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		EXPENDITURES TOTALS:	0.74	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		DEPARTMENT REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		DEPARTMENT EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.74)	0.00	0.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		FUND REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		FUND EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.74)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
132,095.74	141,201.04	158,023.00	0.00		REPORT REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		REPORT EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.74)	0.00	0.00	0.00	0.00

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 2014 totaled 2,777 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 2014.

The primary challenge facing the museum is maintenance of aging facilities, including a leaking roof at the main museum.

Other challenges include the need for an updated security system, and repair of 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:

There are no significant changes in the museum budget for 2015-16.

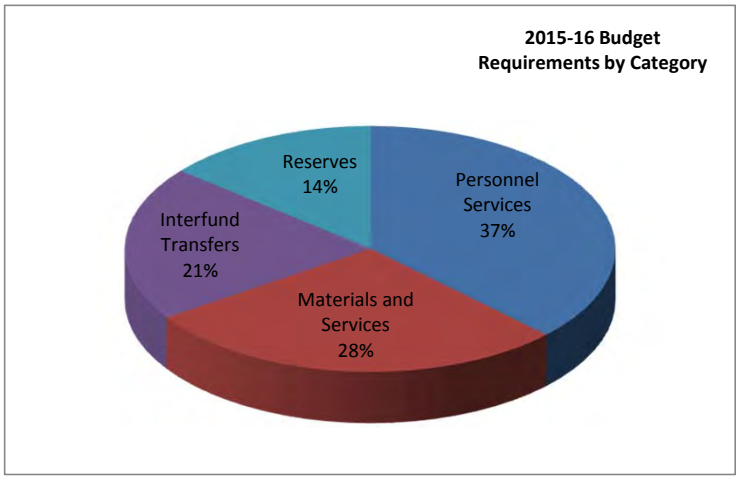
Key issues:

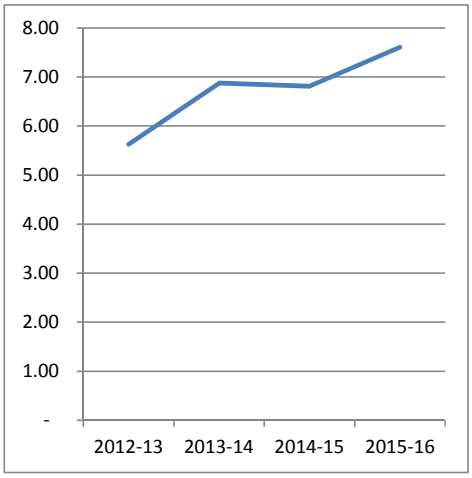
Museum staff plans to apply for grants to replace an 80-year-old skylight in the center of the roof of the main museum. The museum plans to develop a new web site this year.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5020 Museum

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	219,483	235,410	276,392	309,912
Materials and Services	141,357	176,215	262,618	234,492
Capital Outlay	18,000	42,758	-	100
Subtotal Current Expenditures	**378,840**	**454,383**	**539,010**	**544,504**
Interfund Transfers	45,000	25,000	-	169,326
Reserves	-	-	41,135	116,708
Contingency	-	-	169,352	-
Unappropriated Fund Balance	366,827	356,777	45,865	-
Subtotal Noncurrent Expenditures	**411,827**	**381,777**	**256,352**	**286,034**
Total Requirements by Budgetary Category	**790,667**	**836,160**	**795,362**	**830,538**
Requirements by Fund				
Museum (2520)	790,667	836,160	795,362	830,538
Total Requirements by Fund	**790,667**	**836,160**	**795,362**	**830,538**
Resources by Budgetary Category				
Taxes	213,314	209,052	207,000	205,000
Intergovernmental	17,830	15,306	15,000	-
Charges for Services	17,423	19,498	15,500	15,500
Investment Earnings	880	1,455	1,000	-
Interfund Transfers	131,903	126,751	186,737	122,512
Miscellaneous	109,415	97,271	59,000	68,000
Beginning Fund Balance	299,902	366,827	311,125	419,526
Total Resources by Budgetary Category	**790,667**	**836,160**	**795,362**	**830,538**
Full-Time Employee Equivalents	5.63	6.88	6.81	7.61

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Museum	830,538	309,912	7.61
Total Mandates	**830,538**	**309,912**	**7.61**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Museum	Filled	Museum Manager	1.0000	Full-time Non-Union	Non-Union	UF20	7	$47,255.88	$826.98	$3,615.07	$945.12	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,033.50	$72,008.41
Museum	Filled	Museum Curator	1.0000	Full-time Local 121	Local 121	LH13	3	$32,644.49	$571.28	$2,497.30	$652.89	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,549.56	$53,247.39
Museum	Filled	Lead Museum Collections Assist./Registar (Main)	1.0000	Full-time Local 121	Local 121	LH11	1	$29,040.63	$508.21	$2,221.61	$580.81	$36.25	$11,100.00	$0.00	$14.28	$183.00	$4,936.91	$48,621.70
Museum	Filled	Maintenance Technician II	1.0000	Full-time Local 121	Local 121	LH10	3	$28,170.35	$492.98	$2,155.03	$563.41	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,788.96	$47,502.60
Museum	Filled	Museum Collections Assistant (Main)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Museum	Filled	Museum Aide/Interpretation	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,862.55	$190.09	$830.98	$217.25	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$12,117.48
Museum	Filled	Museum Aide/Interpretation On-Call (Baldwin)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,862.55	$190.09	$830.98	$217.25	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$12,117.48
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Museum	Vacant	Museum Collections Assistant	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Museum	Filled	Museum Aide On-Call (Main)	0.2500	.2500 Non-Benefit Eligible	Non-Union	UH08	1	$5,334.74	$93.36	$408.11	$106.69	$8.65	$0.00	$0.00	$0.00	$0.00	$0.00	$5,951.55
			7.6100					**$216,471.95**	**$3,788.26**	**$16,560.10**	**$4,329.44**	**$264.85**	**$44,400.00**	**$0.00**	**$57.12**	**$732.00**	**$23,308.93**	**$309,912.66**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2520	Museum					
				5020	Museum					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-5000-4995	Beginning Fund Balance	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	79,526.00	79,526.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-5000-6330	Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	100.00	100.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-5000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-7022	Facilities Improvement	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-5000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-5000-9800	Operating Contingency	0.00	79,326.00	79,326.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	79,326.00	79,326.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3050-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2520	Museum					
				5020	Museum					
				R10	Property Taxes					
212,924.78	206,845.97	207,000.00	0.00	5021-5000-4001	Property Taxes - Current	0.00	205,000.00	205,000.00	0.00	0.00
389.00	2,205.90	0.00	0.00	5021-5000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
213,313.78	209,051.87	207,000.00	0.00		Property Taxes Totals:	0.00	205,000.00	205,000.00	0.00	0.00
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5021-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
3,140.00	3,895.00	2,500.00	0.00	5021-5000-4305	Rental Income	0.00	2,500.00	2,500.00	0.00	0.00
14,283.38	15,604.33	13,000.00	0.00	5021-5000-4352	Fees - Admission	0.00	13,000.00	13,000.00	0.00	0.00
17,423.38	19,499.33	15,500.00	0.00		Charges for Service Totals:	0.00	15,500.00	15,500.00	0.00	0.00
				R40	Other Local Revenue					
6,264.66	3,358.66	3,000.00	0.00	5021-5000-4400	Miscellaneous	0.00	3,000.00	3,000.00	0.00	0.00
48,931.52	50,421.54	50,000.00	0.00	5021-5000-4401	Donations	0.00	45,000.00	45,000.00	0.00	0.00
55,196.18	53,780.20	53,000.00	0.00		Other Local Revenue Totals:	0.00	48,000.00	48,000.00	0.00	0.00
				R41	Interest					
40.40	18.31	0.00	0.00	5021-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
40.40	18.31	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
335.97	340.34	0.00	0.00	5021-5000-4603	Fish & Wildlife	0.00	0.00	0.00	0.00	0.00
335.97	340.34	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
6,957.65	3,788.20	0.00	0.00	5021-5000-4502	State Board of Forestry	0.00	0.00	0.00	0.00	0.00
6,957.65	3,788.20	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	5021-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
111,903.00	126,750.85	107,737.00	0.00	5021-5000-4913	Trans - Transient Room	0.00	122,512.00	122,512.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4961	Trans - Community Devel Admin	0.00	0.00	0.00	0.00	0.00
111,903.00	126,750.85	107,737.00	0.00		Interfund Transfers Totals:	0.00	122,512.00	122,512.00	0.00	0.00
				R90	Fund Balances					
84,169.80	116,562.83	81,125.00	0.00	5021-5000-4995	Beginning Fund Balance	0.00	140,000.00	140,000.00	0.00	0.00
84,169.80	116,562.83	81,125.00	0.00		Fund Balances Totals:	0.00	140,000.00	140,000.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		REVENUES TOTALS:	0.00	531,012.00	531,012.00	0.00	0.00
				E10	Personnel Services					
146,089.62	147,438.16	156,775.00	0.00	5021-5000-5000	Salaries and Wages	7.61	216,472.00	216,472.00	0.00	0.00
19,212.68	16,152.63	28,858.00	0.00	5021-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
12,013.46	12,438.02	14,201.00	0.00	5021-5000-5110	FICA	0.00	16,560.00	16,560.00	0.00	0.00
150.24	194.80	235.00	0.00	5021-5000-5120	Workmans Compensation Tax	0.00	265.00	265.00	0.00	0.00
23,337.62	31,981.30	45,885.00	0.00	5021-5000-5130	Medical Insurance	0.00	44,400.00	44,400.00	0.00	0.00
126.16	146.94	91.00	0.00	5021-5000-5133	Life Insurance	0.00	57.00	57.00	0.00	0.00
59.50	79.90	89.00	0.00	5021-5000-5134	Short Term Disability	0.00	732.00	732.00	0.00	0.00
10,818.43	18,912.27	23,296.00	0.00	5021-5000-5140	Retirement - General	0.00	23,309.00	23,309.00	0.00	0.00
3,802.21	3,762.72	3,249.00	0.00	5021-5000-5156	Unemployment Compensation	0.00	3,788.00	3,788.00	0.00	0.00
3,873.27	4,302.98	3,713.00	0.00	5021-5000-5157	Workmans Compensation	0.00	4,329.00	4,329.00	0.00	0.00
219,483.19	235,409.72	276,392.00	0.00		Personnel Services Totals:	7.61	309,912.00	309,912.00	0.00	0.00
				E20	Material and Services					
3,019.10	1,744.06	3,000.00	0.00	5021-5000-6002	Promotion PR	0.00	13,000.00	13,000.00	0.00	0.00
42.27	128.99	400.00	0.00	5021-5000-6233	Website Hosting Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	1,200.00	0.00	5021-5000-6234	Security & Alarms	0.00	1,300.00	1,300.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5021-5000-6235	Janitorial Services	0.00	3,000.00	3,000.00	0.00	0.00
0.00	543.40	600.00	0.00	5021-5000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	226.99	0.00	0.00	5021-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
1,418.07	2,235.61	2,000.00	0.00	5021-5000-6333	Vehicle Fuel	0.00	2,000.00	2,000.00	0.00	0.00
711.93	285.00	700.00	0.00	5021-5000-6536	Vehicle Maint & Repair	0.00	800.00	800.00	0.00	0.00
550.12	8,886.10	7,000.00	0.00	5021-5000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
1,526.52	2,722.91	3,000.00	0.00	5021-5000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
0.00	642.85	750.00	0.00	5021-5000-6602	Copier Maint & Supplies	0.00	750.00	750.00	0.00	0.00
238.25	158.90	500.00	0.00	5021-5000-6603	Postage	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6608	Supplies - Resale	0.00	0.00	0.00	0.00	0.00
594.27	2,913.00	4,000.00	0.00	5021-5000-6612	Janitorial Supplies	0.00	500.00	500.00	0.00	0.00
1,312.80	4,960.07	3,000.00	0.00	5021-5000-6652	Supplies - Exhibit	0.00	6,000.00	6,000.00	0.00	0.00
8,108.67	3,046.54	3,000.00	0.00	5021-5000-6652	Supplies - Conservation	0.00	5,000.00	5,000.00	0.00	0.00
1,049.18	1,525.19	2,000.00	0.00	5021-5000-6653	Supplies - Activities	0.00	4,000.00	4,000.00	0.00	0.00
85.00	1,189.78	2,000.00	0.00	5021-5000-6701	Mgmt Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	1,600.00	0.00	5021-5000-6750	Utilities - Gas	0.00	1,600.00	1,600.00	0.00	0.00
0.00	0.00	1,400.00	0.00	5021-5000-6751	Utilities - Water & Sewer	0.00	1,400.00	1,400.00	0.00	0.00
0.00	0.00	7,800.00	0.00	5021-5000-6752	Utilities - Electricity	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,400.00	0.00	5021-5000-6753	Garbage Pickup	0.00	1,800.00	1,800.00	0.00	0.00
3,010.96	2,497.87	3,000.00	0.00	5021-5000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
21,667.14	33,707.26	48,350.00	0.00		Material and Services Totals:	0.00	68,550.00	68,550.00	0.00	0.00
				E21	Interdepartmental Charges					
28,473.00	34,844.00	46,815.00	0.00	5021-5000-6990	Internal Services	0.00	39,811.00	39,811.00	0.00	0.00
14,438.00	14,585.00	0.00	0.00	5021-5000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,700.00	2,625.00	4,862.00	0.00	5021-5000-6992	Steering Comm Hardware Chg	0.00	3,528.00	3,528.00	0.00	0.00
1,260.00	1,830.00	2,265.00	0.00	5021-5000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
15,123.00	14,787.00	15,779.00	0.00	5021-5000-6994	Risk Management	0.00	14,136.00	14,136.00	0.00	0.00
24,633.00	27,689.00	29,547.00	0.00	5021-5000-6995	Insurance Liability	0.00	27,792.00	27,792.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5021-5000-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Tech Supplies - Internal	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Solid Waste Fees - Internal	0.00	200.00	200.00	0.00	0.00
86,627.00	96,360.00	99,268.00	0.00		Interdepartmental Charges Totals:	0.00	90,842.00	90,842.00	0.00	0.00
				E70	Interfund Transfers					
25,000.00	25,000.00	0.00	0.00	5021-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	5021-5000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
45,000.00	25,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	40,352.00	0.00	5021-5000-9800	Operating Contingency	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	40,352.00	0.00		Contigencies Totals:	0.00	40,000.00	40,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	5021-5000-9900	Reserve Future Expenditures	0.00	21,708.00	21,708.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	21,708.00	21,708.00	0.00	0.00
				E90	Unappropriated Fund Balance					
116,562.83	139,314.95	0.00	0.00	5021-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
116,562.83	139,314.95	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		EXPENDITURES TOTALS:	7.61	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		DEPARTMENT REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		DEPARTMENT EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.61)	0.00	0.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		FUND REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		FUND EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.61)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
489,340.16	529,791.93	464,362.00	0.00		REPORT REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		REPORT EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.61)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:33PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2520	Museum					
				5020	Museum					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5022-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
64,755.25	54,667.84	21,000.00	0.00	5022-5000-4401	Donations	0.00	20,000.00	20,000.00	0.00	0.00
64,755.25	54,667.84	21,000.00	0.00		Other Local Revenue Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R41	Interest					
839.40	1,436.49	1,000.00	0.00	5022-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
839.40	1,436.49	1,000.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	5022-5000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	79,000.00	0.00	5022-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	5022-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	79,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
215,731.90	250,263.97	230,000.00	0.00	5022-5000-4995	Beginning Fund Balance	0.00	200,000.00	200,000.00	0.00	0.00
215,731.90	250,263.97	230,000.00	0.00		Fund Balances Totals:	0.00	200,000.00	200,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REVENUES TOTALS:	0.00	220,000.00	220,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	5022-5000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5022-5000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	2,370.00	0.00	0.00	5022-5000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	7,100.00	15,000.00	0.00	5022-5000-6301	Oregon Cultural Trust	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	2,668.30	0.00	0.00	5022-5000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
33,062.58	34,009.88	100,000.00	0.00	5022-5000-6601	Supplies - Other	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6608	Supplies - Resale	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
33,062.58	46,148.18	115,000.00	0.00		Material and Services Totals:	0.00	75,000.00	75,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	5022-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
18,000.00	42,758.05	0.00	0.00	5022-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
18,000.00	42,758.05	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5022-5000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	129,000.00	0.00	5022-5000-9800	Operating Contingency	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	129,000.00	0.00		Contigencies Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	41,135.00	0.00	5022-5000-9900	Reserve Future Expenditures	0.00	95,000.00	95,000.00	0.00	0.00
0.00	0.00	41,135.00	0.00		Fund Balance & Reserves Totals:	0.00	95,000.00	95,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
250,263.97	217,462.07	45,865.00	0.00	5022-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
250,263.97	217,462.07	45,865.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		EXPENDITURES TOTALS:	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		DEPARTMENT REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		DEPARTMENT EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		FUND REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		FUND EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REPORT REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REPORT EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 has long been a destination point of particular importance within the Klamath Basin. The site hosts many of the basin's events offering unique and functional facilities to accommodate a diversity of activities including civic, recreational, entertainment, business, and traditional youth activities. Each year the staff at the Fairgrounds places emphasis on the annual Klamath County Fair. This event is planned as a community celebration providing a showplace for educational activities, healthful competition, recognition of our county youth, and recognition of the rural agricultural history of the Klamath Basin.

It is with pride that The Klamath County Fairgrounds enjoys repeat customers who have been holding events at the Fairgrounds for over 30 years. The staff is continuously marketing the facilities as a way to entice new venues to utilize our facilities, as well as to support Klamath County's tourism industry.

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 2013 continue to be enforced today. During FY 2015, a completely new administrative staff was hired as past management and administrative support retired. New administration continues to refine processes and increase the marketing efforts of the rental facilities and the annual county fair. As this new staff increases their expertise and experience levels, the Fairgrounds stands to improve efficiency and increase rental revenues for the future. The Fair Board continues to support the staff and maintenance crew in their efforts and 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).

Current personnel includes one administrator, two office staff, and five maintenance workers. There is one vacant maintenance worker position that will not be filled during FY 2016. The grounds are open seven days a week, 365 days a year from 7:00 am. to 9:00 pm, with some events running into overtime.

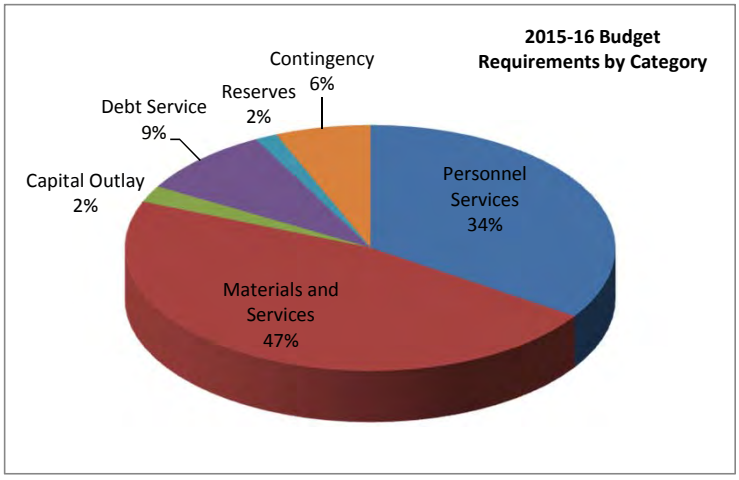
Key Issues:

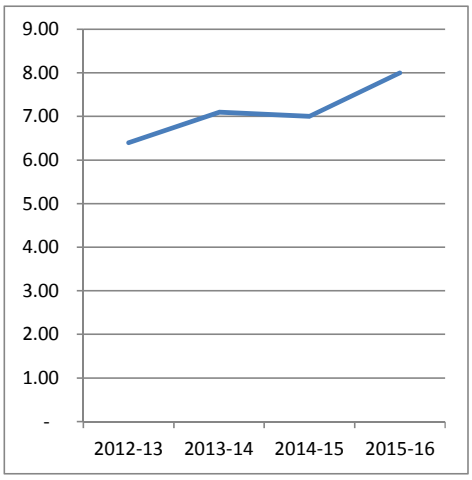
The Fairgrounds was removed from the County General Fund budget in 1978 and as a result, receives no funding from the general fund. The Fairgrounds does have a stable source of income through facility rentals and from Transient Room Tax distributions. As the economy continues to improve, the Transient Room Tax revenue has increased slightly over the last few years. With increased revenue from this source, the Fairgrounds implements well needed maintenance projects for buildings, capital equipment, paving, roofing - items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5030 Fairgrounds

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	393,304	454,057	432,516	473,079
Materials and Services	481,118	527,125	509,618	643,594
Capital Outlay	-	8,299	15,000	30,000
Debt Service	309,165	234,158	185,000	123,000
Subtotal Current Expenditures	**1,183,588**	**1,223,639**	**1,142,134**	**1,269,673**
Interfund Transfers	-	263	-	36,800
Reserves	-	-	-	20,000
Contingency	-	-	22,404	86,545
Unappropriated Fund Balance	155,024	184,939	-	-
Subtotal Noncurrent Expenditures	**155,024**	**185,202**	**22,404**	**143,345**
Total Requirements by Budgetary Category	**1,338,612**	**1,408,841**	**1,164,538**	**1,413,018**
Requirements by Fund				
Fairgrounds (5040)	1,338,349	1,408,578	1,164,538	1,413,018
Livestock Building (3030)	263	263	-	-
Total Requirements by Fund	**1,338,612**	**1,408,841**	**1,164,538**	**1,413,018**
Resources by Budgetary Category				
Intergovernmental	48,110	50,964	48,110	50,000
Charges for Services	393,922	394,883	390,291	527,166
Investment Earnings	2	14		
Miscellaneous		29,292		70,000
Interfund Transfers	569,610	605,629	531,628	622,852
Debt Proceeds	233,231	173,034	123,000	61,000
Sale of Capital Assets	2,750	-	-	-
Beginning Fund Balance	90,987	155,025	71,509	82,000
Total Resources by Budgetary Category	**1,338,612**	**1,408,841**	**1,164,538**	**1,413,018**
Full-Time Employee Equivalents	6.40	7.10	7.00	8.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Fairgrounds Operating	1,100,018	473,079	8.00
Fairgrounds Building	80,000	-	-
Fair	233,000	-	-
Total Mandates	**1,413,018**	**473,079**	**8.00**





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Department	Status	Name	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
										51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Fairboard	Filled	Hoggarth, Richard	Fairgrounds Manager	1.0000	Department Head	Non-union	DF10	2	$56,455.79	$987.98	$4,318.87	$1,129.12	$34.58	$11,100.00	$0.00	$58.08	$183.00	$9,597.48	$83,864.90
Fairboard	Filled	McLing, Dawn	Office Manager	1.0000	Full-time Non-Union	Non-Union	UH21	2	$40,474.90	$708.31	$3,096.33	$809.50	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,880.73	$63,301.64
Fairboard	Filled	Rowley, Derrick	Fairgrounds Foreman	1.0000	Full-time Non-Union	Non-Union	UH16	6	$38,608.99	$675.66	$2,953.59	$772.18	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,563.53	$60,905.80
Fairboard	Filled	Patzke, Tarah	Secretary I	1.0000	Full-time Non-Union	Non-Union	UH15	2	$30,206.43	$528.61	$2,310.79	$604.13	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,135.09	$50,116.92
Fairboard	Filled	Wolfe, Darren	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	7	$35,480.25	$620.90	$2,714.24	$709.60	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,031.64	$56,888.50
Fairboard	Filled	Blake, Jason	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	2	$28,515.45	$499.02	$2,181.43	$570.31	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,847.63	$47,945.70
Fairboard	Filled	Patzke, Drew C.	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	7	$33,871.36	$592.75	$2,591.16	$677.43	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,758.13	$54,822.69
Fairboard	Filled	Patzke, Quade	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	2	$27,388.13	$479.29	$2,095.19	$547.76	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,655.98	$46,498.22
Fairboard		Overtime							$6,800.00	$119.00	$520.20	$136.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,156.00	$8,731.20
				8.0000					**$297,801.31**	**$4,223.55**	**$18,462.93**	**$4,826.91**	**$242.09**	**$77,700.00**	**$0.00**	**$99.96**	**$1,281.00**	**$ 41,028.74**	**$ 389,210.69**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2015-16 Proposed Budget

Account	Description of Item or Project	Amount
5040-5030-5031-5000-70000	Telehandler	30,000
	Total	$ 30,000

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3030	Livestock Building Improvement					
				5030	Fair Board					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3060-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.31	0.00	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.31	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
262.39	262.70	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
262.39	262.70	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	262.70	0.00	0.00	3060-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
262.70	0.00	0.00	0.00	3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
262.70	262.70	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Livestock Building Improvement T	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R40	Other Local Revenue					
0.00	29,291.89	0.00	0.00	3060-5000-4401	Donations	0.00	70,000.00	70,000.00	0.00	0.00
0.00	29,291.89	0.00	0.00		Other Local Revenue Totals:	0.00	70,000.00	70,000.00	0.00	0.00
				R41	Interest					
0.00	12.40	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	12.40	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	262.70	0.00	0.00	3060-5000-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	10,000.00	10,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REVENUES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
				E20	Material and Services					
0.00	26,731.00	0.00	0.00	3060-5000-6538	Building Maint & Repair	0.00	60,000.00	60,000.00	0.00	0.00
0.00	26,731.00	0.00	0.00		Material and Services Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3060-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3060-5000-9900	Reserve Future Expenditures	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	2,835.99	0.00	0.00	3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	2,835.99	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		EXPENDITURES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5031-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	500.00	0.00	5031-5000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
16,653.04	15,719.73	0.00	0.00	5031-5000-4304	Reimbursements	0.00	18,000.00	18,000.00	0.00	0.00
253,419.13	270,053.80	296,166.00	0.00	5031-5000-4305	Rental Income	0.00	296,166.00	296,166.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
123,849.61	100,811.49	0.00	0.00	5031-5000-4352	Fees - Admission	0.00	30,000.00	30,000.00	0.00	0.00
393,921.78	394,884.02	296,666.00	0.00		Charges for Service Totals:	0.00	344,166.00	344,166.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5031-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1.71	1.63	0.00	0.00	5031-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1.71	1.63	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
2,750.00	0.00	0.00	0.00	5031-5000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
2,750.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
48,110.29	50,963.61	0.00	0.00	5031-5000-4553	Oregon Fairs	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
48,110.29	50,963.61	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
233,231.13	173,033.94	123,000.00	0.00	5031-5000-4881	Interfund Loan Proceeds	0.00	61,000.00	61,000.00	0.00	0.00
233,231.13	173,033.94	123,000.00	0.00		Interdepartmental Charges Totals:	0.00	61,000.00	61,000.00	0.00	0.00
				R70	Interfund Transfers					
569,609.62	605,366.22	531,628.00	0.00	5031-5000-4913	Trans - Transient Room	0.00	586,052.00	586,052.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4953	Trans - Fair Grounds	0.00	36,800.00	36,800.00	0.00	0.00
569,609.62	605,366.22	531,628.00	0.00		Interfund Transfers Totals:	0.00	622,852.00	622,852.00	0.00	0.00
				R90	Fund Balances					
90,724.69	154,761.61	71,509.00	0.00	5031-5000-4995	Beginning Fund Balance	0.00	72,000.00	72,000.00	0.00	0.00
90,724.69	154,761.61	71,509.00	0.00		Fund Balances Totals:	0.00	72,000.00	72,000.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REVENUES TOTALS:	0.00	1,100,018.00	1,100,018.00	0.00	0.00
				E10	Personnel Services					
243,812.74	297,169.80	264,133.00	0.00	5031-5000-5000	Salaries and Wages	8.00	291,002.00	291,002.00	0.00	0.00
15,899.40	14,224.08	0.00	0.00	5031-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7,306.34	5,754.35	6,800.00	0.00	5031-5000-5011	Overtime	0.00	6,800.00	6,800.00	0.00	0.00
19,526.98	23,475.41	20,727.00	0.00	5031-5000-5110	FICA	0.00	22,781.00	22,781.00	0.00	0.00
213.52	228.55	241.00	0.00	5031-5000-5120	Workmans Compensation Tax	0.00	277.00	277.00	0.00	0.00
65,924.02	57,998.20	84,000.00	0.00	5031-5000-5130	Medical Insurance	0.00	88,800.00	88,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
232.55	195.24	232.00	0.00	5031-5000-5133	Life Insurance	0.00	159.00	159.00	0.00	0.00
163.20	137.70	163.00	0.00	5031-5000-5134	Short Term Disability	0.00	1,464.00	1,464.00	0.00	0.00
26,817.44	38,753.49	46,060.00	0.00	5031-5000-5140	Retirement - General	0.00	50,627.00	50,627.00	0.00	0.00
6,141.26	7,294.35	4,741.00	0.00	5031-5000-5156	Unemployment Compensation	0.00	5,212.00	5,212.00	0.00	0.00
7,266.29	8,825.62	5,419.00	0.00	5031-5000-5157	Workmans Compensation	0.00	5,957.00	5,957.00	0.00	0.00
393,303.74	454,056.79	432,516.00	0.00		Personnel Services Totals:	8.00	473,079.00	473,079.00	0.00	0.00
				E20	Material and Services					
4,885.00	3,031.00	5,314.00	0.00	5031-5000-6001	Advertising	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
149.98	0.00	1,500.00	0.00	5031-5000-6120	Committee Expenses	0.00	6,000.00	6,000.00	0.00	0.00
0.00	27,654.94	6,000.00	0.00	5031-5000-6200	Contract Services	0.00	1,000.00	1,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5031-5000-6200	Contract Personnel Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	926.35	2,938.00	0.00	5031-5000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
3,489.85	2,428.25	4,000.00	0.00	5031-5000-6202	Legal Fees	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6205	Shredding Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	5031-5000-6233	Website Hosting Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Janitorial Services	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Plumbing Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Heating & Air Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Snow Removal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6265	Computer Hardware Maint	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
9,500.00	0.00	0.00	0.00	5031-5000-6272	Fair Judges	0.00	0.00	0.00	0.00	0.00
1,446.24	952.48	2,500.00	0.00	5031-5000-6310	Dues & Fees	0.00	2,300.00	2,300.00	0.00	0.00
293.00	343.00	350.00	0.00	5031-5000-6323	Bonds	0.00	350.00	350.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	5031-5000-6330	Office Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Office Furniture	0.00	500.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
18,867.10	17,971.84	19,000.00	0.00	5031-5000-6333	Vehicle Fuel	0.00	19,000.00	19,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	0.00	0.00	5031-5000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
2,500.00	1,400.38	2,000.00	0.00	5031-5000-6521	Equipment Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,496.89	1,251.15	1,497.00	0.00	5031-5000-6531	Supplies Equipment Rent	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,371.62	7,202.05	6,000.00	0.00	5031-5000-6535	Equipment Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
21,115.39	28,939.37	27,000.00	0.00	5031-5000-6538	Building Maint & Repair	0.00	30,000.00	40,000.00	0.00	0.00
22,629.04	17,855.16	17,000.00	0.00	5031-5000-6539	Grounds Maint & Repair	0.00	10,000.00	12,000.00	0.00	0.00
2,139.55	2,972.45	2,200.00	0.00	5031-5000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
1,970.03	1,456.86	2,000.00	0.00	5031-5000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	978.75	0.00	0.00	5031-5000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
317.41	698.31	818.00	0.00	5031-5000-6603	Postage	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Janitorial Supplies	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Painting Supplies	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6613	Elect Supplies & Repairs	0.00	1,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
286.95	0.00	0.00	0.00	5031-5000-6630	Tires	0.00	2,500.00	2,500.00	0.00	0.00
137.25	0.00	0.00	0.00	5031-5000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
17,600.00	0.00	0.00	0.00	5031-5000-6652	Supplies - Exhibit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6654	Vending Machine Expense	0.00	0.00	0.00	0.00	0.00
78,582.75	105,760.34	0.00	0.00	5031-5000-6655	Fair Account Expense	0.00	0.00	0.00	0.00	0.00
1,545.64	1,213.62	2,000.00	0.00	5031-5000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
36,458.60	34,010.57	38,000.00	0.00	5031-5000-6750	Utilities - Gas	0.00	38,000.00	38,000.00	0.00	0.00
33,028.52	34,116.92	33,029.00	0.00	5031-5000-6751	Utilities - Water & Sewer	0.00	35,000.00	35,000.00	0.00	0.00
70,332.02	70,889.56	70,000.00	0.00	5031-5000-6752	Utilities - Electricity	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
3,393.38	3,949.25	7,000.00	0.00	5031-5000-6753	Garbage Pickup	0.00	5,000.00	5,000.00	0.00	0.00
5,244.21	4,713.19	5,000.00	0.00	5031-5000-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6756	Teleprocessing	0.00	1,000.00	1,000.00	0.00	0.00
2,365.99	3,531.49	4,000.00	0.00	5031-5000-6756	Irrigation	0.00	4,000.00	4,000.00	0.00	0.00
343,196.41	375,247.28	270,146.00	0.00		Material and Services Totals:	0.00	273,650.00	292,150.00	0.00	0.00
				E21	Interdepartmental Charges					
36,417.00	36,098.00	34,035.00	0.00	5031-5000-6990	Internal Services	0.00	34,728.00	34,728.00	0.00	0.00
0.00	0.00	1,122.00	0.00	5031-5000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
0.00	0.00	1,359.00	0.00	5031-5000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
38,611.00	31,000.00	29,112.00	0.00	5031-5000-6994	Risk Management	0.00	28,325.00	28,325.00	0.00	0.00
62,894.00	58,049.00	54,513.00	0.00	5031-5000-6995	Insurance Liability	0.00	55,690.00	55,690.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6998	Fees - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Office Supplies - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Postage - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Solid Waste Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
137,922.00	125,147.00	120,141.00	0.00		Interdepartmental Charges Totals:	0.00	125,244.00	125,244.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5031-5000-7000	Equipment	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7021	Grounds Improvement	0.00	8,245.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	5031-5000-7022	Facilities Improvement	0.00	20,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7031	Fencing	0.00	10,000.00	0.00	0.00	0.00
0.00	8,299.00	15,000.00	0.00		Capital Outlay Totals:	0.00	68,245.00	30,000.00	0.00	0.00
				E41	Interdepartmental Charges					
308,223.81	233,231.13	185,000.00	0.00	5031-5000-8801	Interfund Loan Principal	0.00	123,000.00	123,000.00	0.00	0.00
941.65	927.01	0.00	0.00	5031-5000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
309,165.46	234,158.14	185,000.00	0.00		Interdepartmental Charges Totals:	0.00	123,000.00	123,000.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5031-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	5031-5000-9800	Operating Contingency	0.00	36,800.00	56,545.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	36,800.00	56,545.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	5031-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E90	Unappropriated Fund Balance					
154,761.61	182,102.82	0.00	0.00	5031-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
154,761.61	182,102.82	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		EXPENDITURES TOTALS:	8.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(8.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:56PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R30	Charges for Service					
0.00	0.00	21,891.00	0.00	5032-5000-4352	Fees - Admission	0.00	53,000.00	53,000.00	0.00	0.00
0.00	0.00	9,330.00	0.00	5032-5000-4353	Sales - Beer & Wine	0.00	12,500.00	12,500.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sales - Events	0.00	33,000.00	33,000.00	0.00	0.00
0.00	0.00	4,450.00	0.00	5032-5000-4353	Sales - RV Parking	0.00	6,500.00	6,500.00	0.00	0.00
0.00	0.00	37,954.00	0.00	5032-5000-4353	Sales - Vendor Contracts	0.00	38,000.00	38,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sponsorships	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	93,625.00	0.00		Charges for Service Totals:	0.00	183,000.00	183,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	48,110.00	0.00	5032-5000-4553	Oregon Fairs	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	48,110.00	0.00		State of Oregon Totals:	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REVENUES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	3,500.00	0.00	5032-5000-6001	Advertising	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	34,286.00	0.00	5032-5000-6001	Entertainment	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	28,801.00	0.00	5032-5000-6200	Contract Services	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6200	Contract Personnel Services	0.00	36,050.00	36,050.00	0.00	0.00
0.00	0.00	9,500.00	0.00	5032-5000-6272	Fair Judges	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	20,152.00	0.00	5032-5000-6531	Supplies Equipment Rent	0.00	18,400.00	18,400.00	0.00	0.00
0.00	0.00	3,036.00	0.00	5032-5000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	17.00	0.00	5032-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700.00	0.00	5032-5000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	500.00	0.00	5032-5000-6623	Food	0.00	550.00	550.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	17,800.00	0.00	5032-5000-6652	Supplies - Exhibit	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6655	Fair Account Expense	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	1,039.00	0.00	5032-5000-6753	Garbage Pickup	0.00	1,700.00	1,700.00	0.00	0.00
0.00	0.00	119,331.00	0.00		Material and Services Totals:	0.00	166,200.00	166,200.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5032-5000-9503	Trans - Fairgrounds	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	36,800.00	36,800.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	22,404.00	0.00	5032-5000-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	22,404.00	0.00		Contigencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		EXPENDITURES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	141,735.00	0.00		REPORT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REPORT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 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.

4010 - Public Health
4050 - Mental Health
4070 - Veterans

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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**
  - **Licensed Facilities Program**—mandated by ORS 624.510 to 624.570; ORS 446.310 to 446.325; ORS 448.035, 448.040, 448.273, 448.277, 448.990.
    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 100 benevolent events providing food and or beverage to member of the public in Klamath County annually.

  - **Public Drinking Water Program—**mandated by OAR 333-029, 333-031, 333-060, 333-061-0030, 333-061-0076, 333-062, 333-150, 333-162, 333-170.
    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 at 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 91 different diseases and conditions, and implement control measures for preventable diseases and conditions. We

are furthermore charged with identifying, testing, treating and tracking any resident who has been exposed to any of these 91 different diseases and conditions. The program received and followed up on over 596 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 500 individuals 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 1200 residents annually through 2000 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 75 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 75 families receives these services yearly.

- **Public Health Emergency Preparedness**—mandated by OAR 104-010-005, 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.

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.

Health Promotion/Disease and Injury Prevention Division/Program
The services and activities of this program 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.

The Tobacco Prevention and Education component of this program 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.

The My Future, My Choice project provides abstinence based sexuality education to over 600 middle school students in all public education facilities in Klamath County.

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 4 divisions with the following programs to carry out this work (funded to varying extents by our Intergovernmental Agreement award). These programs are:

- Public Health Emergency Preparedness Services (2410-4010-4029)
- Vital Records (2410-4010-4039)
- Environmental Health Services (2410-4010-4041)
- Clinic and Communicable Disease Control Services (2410-4010-4044)
- Community Nursing Outreach and Home Visiting Services (2410-4010-4047)
- Women, Infant and Children Nutrition Education Services (2410-4010-4048) and

- Health Promotion/Disease and Injury Prevention Services (2410-4010-4049)

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 2012-13, these "sin tax" revenues were reassigned to support shortfalls in the Sheriff's Department. In 2014-15, the Department received $120,000 in general funds to support mandated communicable disease control services, environmental health investigations and licensed facility program costs, and to support nonmandated priorities in air quality. In 2015-16, the public health department has been allocated intergovernmental transfers of $60,000 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, our Public Health Emergency Preparedness and Drinking Water programs 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 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 Nurse Home Visiting services program has now accomplished fee-for-service opportunities which allow that divisions costs to be fully funded.

The use of tasks in the Springbrook accounting system continues to allow us to track expenses and revenues by program. This increases accountability for all programs within the department, and results in more accurate measurement of program performance.

The department recently moved into a newer building which has allowed for more efficient workspace for the department.

Budget Overview:

Public Health Emergency Preparedness 2410-4010-4029

Major Expenditures: Public Health Emergency Preparedness's personal service total is $76,745 with a total of 0.97 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.

Vital Records 2410-4010-4039
Major Expenditures: A majority of expenses for this mandated project are for the 0.89 FTE in personal services, which includes an allocated portion of administrative personnel.
Major Revenues: All revenues for this service are fee based.

Environmental Health Services Division 2410-4010-4041
Major Expenditures: Environmental Health's personal service total is $277,491. The FTE for this division is 3.85 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 now aligned at full cost recovery. General Fund subsidy of $14,000 is expected for FY 15/16 to subsidize $3,000 of costs in the exempt licensed facility and $11,000 in air quality program costs. 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 $50,000 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 2410-4010-4044
Major Expenditures: Clinic Services' personal service total is $415,794.70 with a total of 5.78 FTE which includes an allocated portion of administrative personnel. The Clinic Services Division spends up to $135,000 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, requiring a minimum of $46,000 in general fund support. 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 $146,424 in State and Federal funding for their programs. Clinic Services receives reimbursement payments from eligible patient visits. $175,000 from Oregon Contraceptive Care (CCare) and $105,000 from Medicaid (Oregon Health Plan) is projected for receipt in 2015-16. Revenues from fees for service from private insurance and patient payments are expected to be $38,800. Revenues of $60,000 are expected for Medicaid Administrative Claiming. In additional general fund subsidy of $46,000 will help to support Clinic Services.

Community Nursing Outreach Program 2410-4010-4047
Major Expenditures: The Community Outreach personal service total is $237,891 with a total of 2.92 FTE which includes an allocated portion of administrative personnel. Nursing

Outreach pays out up to $110,000 in matching funds in order to receive reimbursement for each qualifying visit.
Major Revenues: The revenue received for qualifying visits is anticipated to generate $295,000 in 2015-16. Community Outreach and Home Visiting receives $35,650 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 2410-4010-4048
Major Expenditures: The Women Infant Children (WIC) personal services total is $341,977.14 with a total of 5.92 FTE which includes an allocated portion of administrative personnel. Personal 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 15/16 is $415,000 as funding for this program is anticipated to remain the same as the previous fiscal year.

Health Promotion Disease and Injury Prevention Division 2410-4010-4049
Major Expenditures: Health Promotion Disease Prevention's personal service total is $287,554.04 with a total of 4.25 FTE which includes an allocated portion of administrative personnel.
Major Revenues: Health Promotion Disease Prevention receives $154,700 in State and Federal funding for their programs. Regional Health Equity Coalition Grant will increase to $165,000 for FY 15/16.

Significant Changes:

Public Health expects to add an additional home visiting nurse to the outreach program through a collaboration with Klamath DHS. This joint effort would allow children and families who are clients of DHS to receive and benefit from the services of the public health nurse home visiting programs. This would be covered by funding provided by DHS.

The development of Coordinated Care Organizations in the state of Oregon continues to provide new opportunities for community partnership. In FY 15/16 the Targeted Case Management (TCM) program for children enrolled in managed coverage under Cascade Health Alliance (CHA) will roll into the CCO global budget. Funds for this portion of the home visiting programs clients will come through the CCO, with the remaining open card clients continuing on a fee-for-service basis with the state.

Another significant change in the Public Health Budget is the reduction of general fund subsidy by 50%.

The department has removed one fund:

Children and Family Prevention Services (2410-4010-4040)

Key Issues:

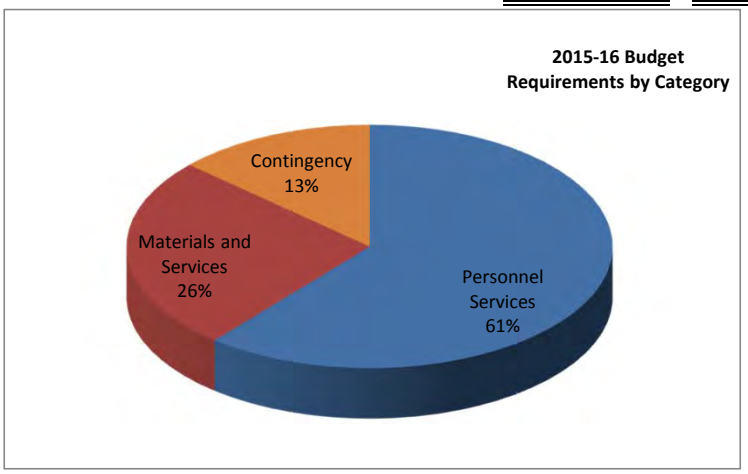
Significant issues facing the Department are the challenges that will be posed by the requirement for all State and local health departments to achieve accreditation in order to continue to be eligible to receive the federal funding which constitutes 90% of the funds provided us by the State. So far the department has successfully completed a Community Health Assessment, and a Community Health Improvement Plan. The department will also be completing an internal strategic plan in August 2015, 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 continue to gather. The department plans to seek funding to apply for accreditation in FY 16/17.

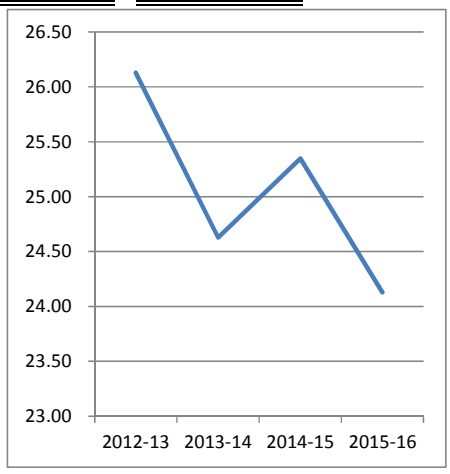
Another looming issue is the status of Federal and State health care reform legislation enactment, and the attendant lack of definition of the role and responsibilities of local public health departments in such a scenario. It is anticipated that clarity will not be provided for several years.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
4010 Public Health

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	1,501,745	1,454,059	1,608,275	1,691,187
Materials and Services	1,439,904	978,725	1,012,282	712,698
Capital Outlay	-	-	-	100
Debt Service	491,270	8,339	-	-
Subtotal Current Expenditures	**3,432,919**	**2,441,123**	**2,620,557**	**2,403,985**
Interfund Transfers	344,710	60,148	-	-
Contingency	-	-	187,592	368,972
Unappropriated Fund Balance	422,363	310,847	-	-
Subtotal Noncurrent Expenditures	**767,073**	**370,995**	**187,592**	**368,972**
Total Requirements by Budgetary Category	**4,199,992**	**2,812,118**	**2,808,149**	**2,772,957**
Requirements by Fund				
Public Health (2410)	3,679,579	2,405,110	2,808,149	2,772,957
Commission on Children & Families (2440)	520,414	407,008	-	-
Total Requirements by Fund	**4,199,992**	**2,812,118**	**2,808,149**	**2,772,957**
Resources by Budgetary Category				
Licenses, Fees and Permits	174,091	177,250	164,708	174,400
Intergovernmental	1,643,356	1,373,532	1,532,310	1,251,084
Charges for Services	1,148,931	666,471	747,550	777,150
Investment Earnings	481	982	500	-
Interfund Transfers	645,019	166,438	120,000	60,000
Sale of Capital Assets	6,250	1,525	-	-
Debt Proceeds	8,339	-	-	-
Miscellaneous	3,231	3,557	500	-
Beginning Fund Balance	570,295	422,363	242,581	510,323
Total Resources by Budgetary Category	**4,199,992**	**2,812,118**	**2,808,149**	**2,772,957**
Full-Time Employee Equivalents	26.13	24.63	25.35	24.13

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Environmental Health/Air Quality	352,635	281,687	3.90
Clinic Nursing	756,724	415,798	5.43
Nursing Outreach	619,650	245,010	3.02
Women Infant Children	416,500	341,975	5.92
Health Promotion Disease Prevent	337,700	271,761	4.00
Vital Records	111,000	58,550	0.89
Emergency Prepareness	86,542	76,406	0.97
Equipment Reserve	92,206	-	-
Total Mandates	**2,772,957**	**1,691,187**	**24.13**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
HPDIP (4049)																		
Public Health/Administration	Filled	Public Health Director	0.0500	.0500 Department Head	Non-union	DF13	7	$4,021.30	$70.37	$307.63	$80.43	$1.73	$555.00	$0.00	$2.90	$9.15	$683.62	$5,732.13
Public Health/Administration	Filled	Administrative Assistant	0.0500	.0500 Non-Union	Non-Union	UH16	3	$1,690.25	$29.58	$129.30	$33.80	$1.73	$555.00	$0.00	$0.71	$9.15	$287.34	$2,736.87
Public Health/Administration	Filled	Manager - Public Health	0.1500	.1500 Non-Union	Non-Union	UF27	2	$8,912.72	$155.97	$681.82	$178.25	$5.19	$1,665.00	$0.00	$2.14	$27.45	$1,515.16	$13,143.71
Public Health/Community Health	Filled	Program Manager (Prom. & Prev.)	1.0000	Full-time Non-Union	Non-Union	UF25	2	$48,890.97	$855.59	$3,740.16	$977.82	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,311.46	$74,107.87
Public Health/Community Health	Filled	Program Coordinator	1.0000	Full-time Local 121 Salaried	Local 121	LF19	2	$41,717.13	$730.05	$3,191.36	$834.34	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,091.91	$64,896.66
Public Health/Community Health	Vacant	Program Coordinator	0.7500	Local 121 Salaried	Local 121	LF19	1	$30,281.84	$529.93	$2,316.56	$605.64	$25.94	$8,325.00	$0.00	$10.71	$137.25	$5,147.91	$47,380.78
Public Health/Community Health	Filled	Program Coordinator	1.0000	Full-time Local 121 Salaried	Local 121	LF19	1	$40,833.76	$714.59	$3,123.78	$816.68	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,941.74	$63,762.41
			4.0000					**$176,347.98**	**$3,086.09**	**$13,490.62**	**$3,526.96**	**$138.34**	**$44,400.00**	**$0.00**	**$59.31**	**$732.00**	**$29,979.16**	**$271,760.45**
WIC (4048)																		
Public Health/Administration	Filled	Public Health Director	0.0500	.0500 Department Head	Non-union	DF13	7	$4,021.30	$70.37	$307.63	$80.43	$1.73	$555.00	$0.00	$2.90	$9.15	$683.62	$5,732.13
Public Health/Administration	Filled	Manager - Public Health	0.0700	.0700 Non-Union	Non-Union	UF27	2	$4,159.27	$72.79	$318.18	$83.19	$2.42	$777.00	$0.00	$1.00	$12.81	$707.08	$6,133.73
Public Health/Women Infants Children	Filled	WIC Coordinator	0.8000	.8000 Non-Union	Non-Union	UF23 - 0.80	7	$35,714.15	$625.00	$2,732.13	$714.28	$27.67	$11,100.00	$0.00	$14.28	$183.00	$6,071.41	$57,181.92
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	3	$34,070.77	$596.24	$2,606.41	$681.42	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,792.03	$55,078.74
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	7	$40,551.64	$709.65	$3,102.20	$811.03	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,893.78	$63,400.17
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	3	$34,562.04	$604.84	$2,644.00	$691.24	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,875.55	$55,709.52
Public Health/Women Infants Children	Filled	Office Specialist	1.0000	Full-time Local 121	Local 121	LH12	1	$29,514.62	$516.51	$2,257.87	$590.29	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,017.49	$49,228.64
Public Health/Women Infants Children	Filled	Office Specialist	1.0000	Full-time Local 121	Local 121	LH12	2	$29,735.53	$520.37	$2,274.77	$594.71	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,055.04	$49,512.29
			5.9200					**$212,329.33**	**$3,715.76**	**$16,243.19**	**$4,246.59**	**$204.74**	**$67,932.00**	**$0.00**	**$89.58**	**$1,119.96**	**$36,095.99**	**$341,977.14**
OUTREACH (4047)																		
Public Health/Administration	Filled	Public Health Director	0.1200	.1200 Department Head	Non-union	DF13	7	$9,651.12	$168.89	$738.31	$193.02	$4.15	$1,332.00	$0.00	$6.97	$21.96	$1,640.69	$13,757.12
Public Health/Administration	Filled	Administrative Assistant	0.2000	.2000 Non-Union	Non-Union	UH16	3	$6,760.99	$118.32	$517.22	$135.22	$6.92	$2,220.00	$0.00	$2.86	$36.60	$1,149.37	$10,947.48
Public Health/Administration	Filled	Manager - Public Health	0.1500	.1500 Non-Union	Non-Union	UF27	2	$8,912.72	$155.97	$681.82	$178.25	$5.19	$1,665.00	$0.00	$2.14	$27.45	$1,515.16	$13,143.71
Public Health/Community Health	Filled	Senior Community Health Nurse	0.4500	.4500 ONA	ONA	OF02-FT	6	$31,975.13	$559.56	$2,446.10	$639.50	$15.56	$4,995.00	$0.00	$6.43	$82.35	$5,435.77	$46,155.40
Public Health/Community Health	Filled	Public Health Nurse	1.0000	Full-time ONA	ONA	OF01-FT	1	$50,712.30	$887.47	$3,879.49	$1,014.25	$34.58	$11,100.00	$0.00	$58.08	$183.00	$8,621.09	$76,490.26
Public Health/Community Health	Filled	Public Health Nurse	1.0000	Full-time ONA	ONA	OF01-FT	2	$52,818.78	$924.33	$4,040.64	$1,056.38	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,979.19	$79,151.18
Public Health/Community Health	Filled	Billing Coordinator - PH	0.1000	.1000 Local 121	Local 121	LH14	2	$3,295.64	$57.67	$252.12	$65.91	$3.46	$1,110.00	$0.00	$1.43	$18.30	$560.26	$5,364.79
			3.0200					**$164,126.68**	**$2,872.22**	**$12,555.69**	**$3,282.53**	**$104.44**	**$33,522.00**	**$0.00**	**$92.18**	**$552.66**	**$27,901.54**	**$245,009.94**
CLINIC (4044)																		
Public Health/Administration	Filled	Public Health Director	0.3500	.3500 Department Head	Non-union	DF13	7	$28,149.11	$492.61	$2,153.41	$562.98	$12.10	$3,885.00	$0.00	$20.33	$64.05	$4,785.35	$40,124.94
Public Health/Administration	Filled	Administrative Assistant	0.1500	.1500 Non-Union	Non-Union	UH16	3	$5,070.74	$88.74	$387.91	$101.41	$5.19	$1,665.00	$0.00	$2.14	$27.45	$862.03	$8,210.61
Public Health/Administration	Filled	Manager - Public Health	0.3500	.3500 Non-Union	Non-Union	UF27	2	$20,724.35	$362.68	$1,585.41	$414.49	$12.10	$3,885.00	$0.00	$5.00	$64.05	$3,523.14	$30,576.22
Public Health/Community Health	Filled	Senior Community Health Nurse	0.5500	.5500 ONA	ONA	OF02-FT	6	$39,080.71	$683.91	$2,989.67	$781.61	$19.02	$6,105.00	$0.00	$7.85	$100.65	$6,643.72	$56,412.16
Public Health/Community Health	Filled	Public Health Nurse	0.0500	.0500 Non-Union	ONA	OF01-PT	4	$2,817.02	$49.30	$215.50	$56.34	$1.73	$0.00	$0.00	$0.00	$0.00	$0.00	$3,139.89
Public Health/Community Health	Filled	Public Health Nurse	0.4800	.4800 Non-Union	ONA	OF01-PT	1	$24,045.31	$420.79	$1,839.47	$480.91	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$26,803.08
Public Health/Community Health	Filled	Public Health Nurse	1.0000	Full-time ONA	ONA	OF01-FT	6	$61,449.44	$1,075.37	$4,700.88	$1,228.99	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,446.40	$90,232.94
Public Health/Community Health	Filled	Billing Coordinator - PH	0.8500	.8500 Local 121	Local 121	LH14	2	$28,012.92	$490.23	$2,142.99	$560.26	$29.40	$9,435.00	$0.00	$12.14	$155.55	$4,762.20	$45,600.68
Public Health/Community Health	Filled	Medical Assistant	1.0000	Full-time Local 121	Local 121	LH10	7	$32,728.20	$572.74	$2,503.71	$654.56	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,563.79	$53,354.87
Public Health/Administration	Filled	Client/Patient Registration	1.0000	Full-time Local 121	Local 121	LH09	2	$25,845.82	$452.30	$1,977.21	$516.92	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,393.79	$44,517.90
Public Health/Community Health	Filled	Health Officer	0.0000	Part-time Non-Union	Non-union			$6,000.00	$105.00	$459.00	$120.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,684.00
Public Health/Community Health	Filled	Emergency Phone Stipend						$9,100.00	$159.25	$696.15	$182.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,137.40
			5.4300					**$283,023.63**	**$4,952.91**	**$21,651.31**	**$5,660.47**	**$199.90**	**$58,275.00**	**$0.00**	**$90.30**	**$960.75**	**$40,980.42**	**$415,794.70**
EH (4041)																		
Public Health/Administration	Filled	Public Health Director	0.3000	.3000 Department Head	Non-union	DF13	7	$24,127.81	$422.24	$1,845.78	$482.56	$10.38	$3,330.00	$0.00	$17.42	$54.90	$4,101.73	$34,392.81
Public Health/Environmental Health	Filled	Manager - Evironmental Health	0.5500	.5500 Non-Union	Non-Union	UF27	4	$33,740.65	$590.46	$2,581.16	$674.81	$19.02	$6,105.00	$0.00	$7.85	$100.65	$5,735.91	$49,555.52
Public Health/Administration	Filled	Manager - Public Health	0.0500	.0500 Non-Union	Non-Union	UF27	3	$2,970.91	$51.99	$227.27	$59.42	$1.73	$555.00	$0.00	$0.71	$9.15	$505.05	$4,381.24
Public Health/Environmental Health	Filled	Reg. Environ Hlth Spec (O/C)	0.5000	.5000 Non-Union	Non-Union			$26,546.68	$464.57	$2,030.82	$530.93	$17.29	$0.00	$0.00	$0.00	$0.00	$0.00	$29,590.29
Public Health/Environmental Health	Filled	Reg. Environ Hlth Spec	1.0000	Full-time Local 121	Local 121	LH20	7	$53,806.22	$941.61	$4,116.18	$1,076.12	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,147.06	$80,419.05
Public Health/Administration	Filled	Program Specialist (AQ & PHEP)	0.5000	.5000 Local 121	Local 121	LH13	7	$18,946.79	$331.57	$1,449.43	$378.94	$17.29	$5,550.00	$0.00	$7.14	$91.50	$3,220.95	$29,993.61
Public Health/Environmental Health	Filled	Office Technician	1.0000	Full time Local 121	Local 121	LH10	7	$32,728.20	$572.74	$2,503.71	$654.56	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,563.79	$53,354.87
			3.9000					**$192,867.27**	**$3,375.18**	**$14,754.35**	**$3,857.35**	**$134.88**	**$37,740.00**	**$0.00**	**$61.69**	**$622.20**	**$28,274.50**	**$281,687.40**
VITALS (4039)																		
Public Health/Administration	Filled	Public Health Director	0.0800	.0800 Department Head	Non-union	DF13	7	$6,434.08	$112.60	$492.21	$128.68	$2.77	$888.00	$0.00	$4.65	$14.64	$1,093.79	$9,171.42
Public Health/Administration	Filled	Administrative Assistant	0.6000	.6000 Non-Union	Non-Union	UH16	3	$20,282.97	$354.95	$1,551.65	$405.66	$20.75	$6,660.00	$0.00	$8.57	$109.80	$3,448.10	$32,842.45
Public Health/Administration	Filled	Manager - Public Health	0.1600	.1600 Non-Union	Non-Union	UF27	2	$9,377.30	$164.10	$717.36	$187.55	$5.53	$1,776.00	$0.00	$2.28	$29.28	$1,594.14	$13,853.56
Public Health/Community Health	Filled	Billing Coordinator - PH	0.0500	.0500 Local 121	Local 121	LH14	2	$1,647.82	$28.84	$126.06	$32.96	$1.73	$555.00	$0.00	$0.71	$9.15	$280.13	$2,682.39
			0.8900					**$37,742.17**	**$660.49**	**$2,887.28**	**$754.84**	**$30.78**	**$9,879.00**	**$0.00**	**$16.21**	**$162.87**	**$6,416.17**	**$58,549.81**
PHEP (4029)																		
Public Health/Administration	Filled	Public Health Director	0.0500	.0500 Department Head	Non-union	DF13	7	$4,021.30	$70.37	$307.63	$80.43	$1.73	$555.00	$0.00	$2.90	$9.15	$683.62	$5,732.13
Public Health/Administration	Filled	Manager - Public Health	0.0700	.0700 Non-Union	Non-Union	UF27	2	$4,159.27	$72.79	$318.18	$83.19	$2.42	$777.00	$0.00	$1.00	$12.81	$707.08	$6,133.73
Public Health/Environmental Health	Filled	Manager - Evironmental Health	0.4500	.4500 Non-Union	Non-Union	UF27	4	$27,605.99	$483.10	$2,111.86	$552.12	$15.56	$4,995.00	$0.00	$6.43	$82.35	$4,693.02	$40,545.43
Public Health/Administration	Filled	Program Specialist (AQ & PHEP)	0.4000	.4000 Local 121	Local 121	LH13	7	$15,157.43	$265.26	$1,159.54	$303.15	$13.83	$4,440.00	$0.00	$5.71	$73.20	$2,576.76	$23,994.89
			0.9700					**$50,943.99**	**$891.52**	**$3,897.22**	**$1,018.88**	**$33.55**	**$10,767.00**	**$0.00**	**$16.04**	**$177.51**	**$8,660.48**	**$76,406.19**
			24.1300					**$1,117,381.05**	**$19,554.17**	**$85,479.65**	**$22,347.62**	**$846.62**	**$262,515.00**	**$0.00**	**$425.32**	**$4,327.95**	**$178,308.25**	**$1,691,185.63**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:11PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-4000-4944	Trans - PH HPDP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-4000-4995	Beginning Fund Balance	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	92,206.00	92,206.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-4000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-4000-7000	Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-4000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-4000-9800	Operating Contingency	0.00	92,106.00	92,106.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	92,106.00	92,106.00	0.00	0.00
				E81	Fund Balance & Reserves					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-4000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3050-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	92,206.00	92,206.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:11PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
73.00	0.00	0.00	0.00	4011-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4341	Fees - Public Health Admin	0.00	0.00	0.00	0.00	0.00
24,377.52	0.00	0.00	0.00	4011-4000-4342	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4343	IGOHP Baby Smiles	0.00	0.00	0.00	0.00	0.00
24,450.52	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
198,953.00	0.00	0.00	0.00	4011-4000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
198,953.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
1,987.13	0.00	0.00	0.00	4011-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,987.13	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	4011-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
6,250.00	0.00	0.00	0.00	4011-4000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
6,250.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4011-4000-4642	Revenues - Immunization	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4011-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4542	School Based Health Center	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
8,338.75	0.00	0.00	0.00	4011-4000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
8,338.75	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
139,864.00	7,500.00	0.00	0.00	4011-4000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4942	Trans - PH Community Grants	0.00	0.00	0.00	0.00	0.00
22,163.87	0.00	0.00	0.00	4011-4000-4942	Trans - PH Emerg Prep Funds	0.00	0.00	0.00	0.00	0.00
19,587.47	0.00	0.00	0.00	4011-4000-4943	Trans - PH Oral Health	0.00	0.00	0.00	0.00	0.00
8,638.70	0.00	0.00	0.00	4011-4000-4943	Trans - PH Vital Records	0.00	0.00	0.00	0.00	0.00
20,875.85	0.00	0.00	0.00	4011-4000-4944	Trans - PH Environmental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4944	Trans - PH Air Quality	0.00	0.00	0.00	0.00	0.00
134,574.30	0.00	0.00	0.00	4011-4000-4944	Trans - PH Clinic Nursing	0.00	0.00	0.00	0.00	0.00
2,392.26	0.00	0.00	0.00	4011-4000-4944	Trans - PH Nursing Outreach	0.00	0.00	0.00	0.00	0.00
101,484.05	0.00	0.00	0.00	4011-4000-4944	Trans - PH WIC	0.00	0.00	0.00	0.00	0.00
31,387.51	0.00	0.00	0.00	4011-4000-4944	Trans - PH HPDP	0.00	0.00	0.00	0.00	0.00
480,968.01	7,500.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
406,915.80	38,338.75	0.00	0.00	4011-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
406,915.80	38,338.75	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
31,388.34	0.00	0.00	0.00	4011-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
22.60	0.00	0.00	0.00	4011-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
2,749.00	0.00	0.00	0.00	4011-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
18.93	0.00	0.00	0.00	4011-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
5,205.22	0.00	0.00	0.00	4011-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
18.12	0.00	0.00	0.00	4011-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
13.06	0.00	0.00	0.00	4011-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,180.19	0.00	0.00	0.00	4011-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
829.90	0.00	0.00	0.00	4011-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
886.72	0.00	0.00	0.00	4011-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
44,312.08	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	4011-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
(417.48)	0.00	0.00	0.00	4011-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
30,000.00	7,500.00	0.00	0.00	4011-4000-6260	Autopsies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6260	Physician Services	0.00	0.00	0.00	0.00	0.00
3,479.39	0.00	0.00	0.00	4011-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
2,489.69	0.00	0.00	0.00	4011-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
149.38	0.00	0.00	0.00	4011-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
1,657.83	0.00	0.00	0.00	4011-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
5.00	0.00	0.00	0.00	4011-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,585.00	0.00	0.00	0.00	4011-4000-6520	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
122.75	0.00	0.00	0.00	4011-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
95.00	0.00	0.00	0.00	4011-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,516.28	0.00	0.00	0.00	4011-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
4,134.30	0.00	0.00	0.00	4011-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
649.92	0.00	0.00	0.00	4011-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
792.10	0.00	0.00	0.00	4011-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
376.12	0.00	0.00	0.00	4011-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6641	Drugs & Pharmacy	0.00	0.00	0.00	0.00	0.00
3,185.24	0.00	0.00	0.00	4011-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
2,688.36	0.00	0.00	0.00	4011-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
54,508.88	7,500.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
185,000.00	0.00	0.00	0.00	4011-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
26,655.00	0.00	0.00	0.00	4011-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
4,050.00	0.00	0.00	0.00	4011-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
1,260.00	0.00	0.00	0.00	4011-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
8,938.00	0.00	0.00	0.00	4011-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
14,559.00	0.00	0.00	0.00	4011-4000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
240,462.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4011-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
490,335.67	8,338.75	0.00	0.00	4011-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
934.77	0.00	0.00	0.00	4011-4000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
491,270.44	8,338.75	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	30,000.00	0.00	0.00	4011-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-9402	Trans - PH Preparedness	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4011-4000-9404	Trans - PH Environmt Health	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-9404	Trans - PH Clinic Nursing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-9404	Trans - PH Nursing Outreach	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	4011-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
297,309.81	0.00	0.00	0.00	4011-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
297,309.81	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,127,863.21	45,838.75	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
1,127,863.21	45,838.75	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/23/2015 - 11:12AM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R42	Sale of Capital Assets					
0.00	1,525.00	0.00	0.00	4029-4000-4499	Sales - Surples Property	0.00	0.00	0.00	0.00	0.00
0.00	1,525.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4029-4000-4600	Grants - Federal	0.00	85,385.00	85,385.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-4641	H1N1 Grant Revenue	0.00	0.00	0.00	0.00	0.00
10,061.00	0.00	0.00	0.00	4029-4000-4643	PH Emerg Preparedness Jul&Aug	0.00	0.00	0.00	0.00	0.00
102,339.92	85,385.00	85,000.00	0.00	4029-4000-4643	PH Emerg Preparedness Aug&Jun	0.00	0.00	0.00	0.00	0.00
112,400.92	85,385.00	85,000.00	0.00		Federal Government Totals:	0.00	85,385.00	85,385.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	4029-4000-4941	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	2,339.00	1,109.00	0.00	4029-4000-4995	Beginning Fund Balance	0.00	1,157.00	1,157.00	0.00	0.00
0.00	2,339.00	1,109.00	0.00		Fund Balances Totals:	0.00	1,157.00	1,157.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		REVENUES TOTALS:	0.00	86,542.00	86,542.00	0.00	0.00
				E10	Personnel Services					
51,042.21	52,333.15	44,565.00	0.00	4029-4000-5000	Salaries and Wages	0.97	50,944.00	50,944.00	0.00	0.00
0.00	20.97	0.00	0.00	4029-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
3,466.12	3,760.85	3,409.00	0.00	4029-4000-5110	FICA	0.00	3,897.00	3,897.00	0.00	0.00
75.46	81.58	33.00	0.00	4029-4000-5120	Workmans Compensation Tax	0.00	34.00	34.00	0.00	0.00
7,852.24	8,390.36	10,185.00	0.00	4029-4000-5130	Medical Insurance	0.00	10,767.00	10,767.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4029-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
26.16	21.67	20.00	0.00	4029-4000-5133	Life Insurance	0.00	16.00	16.00	0.00	0.00
19.58	18.46	20.00	0.00	4029-4000-5134	Short Term Disability	0.00	178.00	178.00	0.00	0.00
3,794.66	6,629.04	7,576.00	0.00	4029-4000-5140	Retirement - General	0.00	8,660.00	8,660.00	0.00	0.00
969.42	996.82	780.00	0.00	4029-4000-5156	Unemployment Compensation	0.00	891.00	891.00	0.00	0.00
929.28	1,087.63	891.00	0.00	4029-4000-5157	Workmans Compensation	0.00	1,019.00	1,019.00	0.00	0.00
68,175.13	73,340.53	67,479.00	0.00		Personnel Services Totals:	0.97	76,406.00	76,406.00	0.00	0.00
				E20	Material and Services					
0.00	21.88	0.00	0.00	4029-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
1,474.50	0.00	0.00	0.00	4029-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6260	Provider Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	164.33	0.00	0.00	4029-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
5.00	14.93	0.00	0.00	4029-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
105.81	104.76	1,500.00	0.00	4029-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,132.53	300.24	250.00	0.00	4029-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
99.70	279.60	1,000.00	0.00	4029-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,755.60	2,369.25	2,000.00	0.00	4029-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	51.16	500.00	0.00	4029-4000-6602	Copier Maint & Supplies	0.00	537.00	537.00	0.00	0.00
0.00	20.30	0.00	0.00	4029-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	26.05	0.00	0.00	4029-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
4.03	8.00	0.00	0.00	4029-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	456.94	0.00	0.00	4029-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
1,418.37	345.05	1,500.00	0.00	4029-4000-6701	Mgmt Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
352.20	(3.87)	1,915.00	0.00	4029-4000-6702	Staff Travel & Training	0.00	838.00	838.00	0.00	0.00
516.18	242.01	250.00	0.00	4029-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,863.92	4,400.63	8,915.00	0.00		Material and Services Totals:	0.00	2,875.00	2,875.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	4,655.00	4,442.00	0.00	4029-4000-6990	Internal Services	0.00	2,312.00	2,312.00	0.00	0.00
4,504.00	4,307.00	2,112.00	0.00	4029-4000-6991	Facility Services	0.00	2,090.00	2,090.00	0.00	0.00
450.00	240.00	881.00	0.00	4029-4000-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
210.00	188.00	533.00	0.00	4029-4000-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	335.00	223.00	0.00	4029-4000-6994	Risk Management	0.00	236.00	236.00	0.00	0.00
0.00	625.00	415.00	0.00	4029-4000-6995	Insurance Liability	0.00	464.00	464.00	0.00	0.00
10,034.00	0.00	0.00	0.00	4029-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6998	Vehicle Fuel - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6999	Office Supplies - Internal	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
15,198.00	10,350.00	8,606.00	0.00		Interdepartmental Charges Totals:	0.00	7,261.00	7,261.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4029-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4029-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
22,163.87	0.00	0.00	0.00	4029-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
22,163.87	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	1,109.00	0.00	4029-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,109.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	1,157.84	0.00	0.00	4029-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	1,157.84	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		EXPENDITURES TOTALS:	0.97	86,542.00	86,542.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		DEPARTMENT REVENUES	0.00	86,542.00	86,542.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		DEPARTMENT EXPENSES	0.97	86,542.00	86,542.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.97)	0.00	0.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		FUND REVENUES	0.00	86,542.00	86,542.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
112,400.92	89,249.00	86,109.00	0.00		FUND EXPENSES	0.97	86,542.00	86,542.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.97)	0.00	0.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		REPORT REVENUES	0.00	86,542.00	86,542.00	0.00	0.00
112,400.92	89,249.00	86,109.00	0.00		REPORT EXPENSES	0.97	86,542.00	86,542.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.97)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
255,402.76	0.00	0.00	0.00	4032-4000-43431	GOHP Baby Smiles	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
35,893.31	0.00	0.00	0.00	4032-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
6.29	0.00	0.00	0.00	4032-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
2,709.78	0.00	0.00	0.00	4032-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
22.29	0.00	0.00	0.00	4032-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
3,189.76	0.00	0.00	0.00	4032-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
21.08	0.00	0.00	0.00	4032-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
15.80	0.00	0.00	0.00	4032-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,524.33	0.00	0.00	0.00	4032-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
786.50	0.00	0.00	0.00	4032-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
912.89	0.00	0.00	0.00	4032-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
47,082.03	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
182,458.80	0.00	0.00	0.00	4032-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-6335	RJW Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4032-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4032-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
46.46	0.00	0.00	0.00	4032-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
182,505.26	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
1,080.00	0.00	0.00	0.00	4032-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
150.00	0.00	0.00	0.00	4032-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
4,998.00	0.00	0.00	0.00	4032-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
6,228.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4032-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
19,587.47	0.00	0.00	0.00	4032-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
19,587.47	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
255,402.76	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
255,402.76	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
51,682.00	57,830.68	51,000.00	0.00	4039-4000-4304	Reimbursements	0.00	60,000.00	60,000.00	0.00	0.00
51,682.00	57,830.68	51,000.00	0.00		Charges for Service Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4039-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	645.82	0.00	0.00	4039-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	645.82	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4039-4000-4542	Grants - Stars	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	32,662.06	0.00	0.00	4039-4000-4995	Beginning Fund Balance	0.00	51,000.00	51,000.00	0.00	0.00
0.00	32,662.06	0.00	0.00		Fund Balances Totals:	0.00	51,000.00	51,000.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		REVENUES TOTALS:	0.00	111,000.00	111,000.00	0.00	0.00
				E10	Personnel Services					
19,887.83	25,780.77	27,770.00	0.00	4039-4000-5000	Salaries and Wages	0.89	37,742.00	37,742.00	0.00	0.00
0.00	104.89	0.00	0.00	4039-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
1,323.05	1,959.82	2,125.00	0.00	4039-4000-5110	FICA	0.00	2,887.00	2,887.00	0.00	0.00
17.08	21.53	26.00	0.00	4039-4000-5120	Workmans Compensation Tax	0.00	31.00	31.00	0.00	0.00
5,257.28	3,431.14	7,875.00	0.00	4039-4000-5130	Medical Insurance	0.00	9,879.00	9,879.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4039-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
12.99	12.26	16.00	0.00	4039-4000-5133	Life Insurance	0.00	16.00	16.00	0.00	0.00
12.40	10.60	15.00	0.00	4039-4000-5134	Short Term Disability	0.00	163.00	163.00	0.00	0.00
2,117.19	3,447.39	4,721.00	0.00	4039-4000-5140	Retirement - General	0.00	6,416.00	6,416.00	0.00	0.00
450.40	595.31	486.00	0.00	4039-4000-5156	Unemployment Compensation	0.00	661.00	661.00	0.00	0.00
464.18	613.64	555.00	0.00	4039-4000-5157	Workmans Compensation	0.00	755.00	755.00	0.00	0.00
29,542.40	35,977.35	43,589.00	0.00		Personnel Services Totals:	0.89	58,550.00	58,550.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	4039-4000-6261	Transportation	0.00	0.00	0.00	0.00	0.00
0.00	98.88	0.00	0.00	4039-4000-6310	Dues & Fees	0.00	200.00	200.00	0.00	0.00
0.00	773.92	0.00	0.00	4039-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	28.13	0.00	0.00	4039-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
40.00	80.00	0.00	0.00	4039-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
930.00	191.61	700.00	0.00	4039-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	198.48	0.00	0.00	4039-4000-6601	Supplies - Other	0.00	100.00	100.00	0.00	0.00
0.00	20.47	200.00	0.00	4039-4000-6602	Copier Maint & Supplies	0.00	200.00	200.00	0.00	0.00
305.67	429.80	315.00	0.00	4039-4000-6603	Postage	0.00	50.00	50.00	0.00	0.00
0.00	10.42	0.00	0.00	4039-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	6.19	0.00	0.00	4039-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	22.75	0.00	0.00	4039-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	(1.55)	0.00	0.00	4039-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
386.23	599.99	805.00	0.00	4039-4000-6755	Telephone	0.00	805.00	805.00	0.00	0.00
1,661.90	2,459.09	2,020.00	0.00		Material and Services Totals:	0.00	1,355.00	1,355.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	2,565.00	2,615.00	0.00	4039-4000-6990	Internal Services	0.00	1,746.00	1,746.00	0.00	0.00
557.00	822.00	1,628.00	0.00	4039-4000-6991	Facility Services	0.00	8,263.00	8,263.00	0.00	0.00
450.00	323.00	432.00	0.00	4039-4000-6992	Steering Comm Hardware Chg	0.00	3,136.00	3,136.00	0.00	0.00
210.00	253.00	262.00	0.00	4039-4000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
0.00	184.00	158.00	0.00	4039-4000-6994	Risk Management	0.00	172.00	172.00	0.00	0.00
0.00	344.00	296.00	0.00	4039-4000-6995	Insurance Liability	0.00	337.00	337.00	0.00	0.00
10,622.00	0.00	0.00	0.00	4039-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4039-4000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6999	Postage - Internal	0.00	800.00	800.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
11,839.00	4,491.00	5,391.00	0.00		Interdepartmental Charges Totals:	0.00	16,379.00	16,379.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4039-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
8,638.70	0.00	0.00	0.00	4039-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
8,638.70	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	4039-4000-9800	Operating Contingency	0.00	34,716.00	34,716.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	34,716.00	34,716.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	48,211.12	0.00	0.00	4039-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	48,211.12	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		EXPENDITURES TOTALS:	0.89	111,000.00	111,000.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		DEPARTMENT REVENUES	0.00	111,000.00	111,000.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		DEPARTMENT EXPENSES	0.89	111,000.00	111,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.89)	0.00	0.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		FUND REVENUES	0.00	111,000.00	111,000.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		FUND EXPENSES	0.89	111,000.00	111,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.89)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
51,682.00	91,138.56	51,000.00	0.00		REPORT REVENUES	0.00	111,000.00	111,000.00	0.00	0.00
51,682.00	91,138.56	51,000.00	0.00		REPORT EXPENSES	0.89	111,000.00	111,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.89)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4040-4000-4302	Fees - Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	500.00	0.00	4040-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	500.00	0.00	4040-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	53,835.00	0.00	4040-4000-4642	Funds - Level 7	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	4040-4000-4643	Funds - Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	8,509.00	0.00	4040-4000-4643	FP & FS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	130,000.00	0.00	4040-4000-4643	Medicaid - Healthy Start	0.00	0.00	0.00	0.00	0.00
0.00	0.00	222,344.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	11,340.00	0.00	4040-4000-4541	Funds - CYF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	108,000.00	0.00	4040-4000-4541	Local Staff	0.00	0.00	0.00	0.00	0.00
0.00	0.00	41,000.00	0.00	4040-4000-4542	Services - Juvenile	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,636.00	0.00	4040-4000-4543	Great Start	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4543	CASA Dedicated	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	166,976.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	30,148.21	0.00	0.00	4040-4000-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	39,173.00	0.00	4040-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	39,173.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	71,054.00	0.00	4040-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,350.00	0.00	4040-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	34.00	0.00	4040-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	86.00	0.00	4040-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20.00	0.00	4040-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	11,926.00	0.00	4040-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,228.00	0.00	4040-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,403.00	0.00	4040-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	90,101.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	233,032.00	0.00	4040-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	4040-4000-6262	Stop The Hurt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	4040-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700.00	0.00	4040-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20.00	0.00	4040-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500.00	0.00	4040-4000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	1,500.00	0.00	4040-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	314.00	0.00	4040-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	267,566.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	17,975.00	0.00	4040-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,915.00	0.00	4040-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	748.00	0.00	4040-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	453.00	0.00	4040-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	494.00	0.00	4040-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	925.00	0.00	4040-4000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	26,510.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4040-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	45,316.00	0.00	4040-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	45,316.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	30,148.21	0.00	0.00	4040-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	30,148.21	429,493.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	429,493.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2440	Commission On Children & Fam					
				4010	Public Health					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4040-4000-4114	Fees - Clerk General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4040-4000-4302	Fees - Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
563.55	491.70	0.00	0.00	4040-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
563.55	491.70	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
480.74	335.56	0.00	0.00	4040-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
480.74	335.56	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
49,528.00	53,835.00	0.00	0.00	4040-4000-4642	Funds - Level 7	0.00	0.00	0.00	0.00	0.00
5,719.73	1,213.32	0.00	0.00	4040-4000-4643	Funds - Planning	0.00	0.00	0.00	0.00	0.00
15,658.00	8,000.00	0.00	0.00	4040-4000-4643	FP & FS	0.00	0.00	0.00	0.00	0.00
113,687.00	134,525.53	0.00	0.00	4040-4000-4643	Medicaid - Healthy Start	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4643	Child Care Block	0.00	0.00	0.00	0.00	0.00
184,592.73	197,573.85	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
10,432.00	8,786.00	0.00	0.00	4040-4000-4541	Funds - CYF	0.00	0.00	0.00	0.00	0.00
114,494.00	20,000.00	0.00	0.00	4040-4000-4541	Local Staff	0.00	0.00	0.00	0.00	0.00
36,192.00	39,341.00	0.00	0.00	4040-4000-4542	Services - Juvenile	0.00	0.00	0.00	0.00	0.00
10,279.00	6,636.00	0.00	0.00	4040-4000-4543	Great Start	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4543	CASA Dedicated	0.00	0.00	0.00	0.00	0.00
171,397.00	74,763.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	8,790.40	0.00	0.00	4040-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	8,790.40	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
163,379.67	125,053.10	0.00	0.00	4040-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
163,379.67	125,053.10	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
99,714.64	69,581.49	0.00	0.00	4040-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7,521.56	5,322.99	0.00	0.00	4040-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
57.91	31.12	0.00	0.00	4040-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
7,301.80	0.00	0.00	0.00	4040-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
103.49	86.04	0.00	0.00	4040-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
37.40	20.40	0.00	0.00	4040-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
9,982.25	10,944.64	0.00	0.00	4040-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
2,293.46	1,599.70	0.00	0.00	4040-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
2,354.25	1,642.44	0.00	0.00	4040-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
129,366.76	89,228.82	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
208,057.00	236,802.27	0.00	0.00	4040-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
21,140.89	11,071.20	0.00	0.00	4040-4000-6262	Stop The Hurt	0.00	0.00	0.00	0.00	0.00
580.00	50.00	0.00	0.00	4040-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
52.77	68.28	0.00	0.00	4040-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4040-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,576.55	532.18	0.00	0.00	4040-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,229.50	576.13	0.00	0.00	4040-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
21.56	31.06	0.00	0.00	4040-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
350.00	30.00	0.00	0.00	4040-4000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
2,348.16	967.10	0.00	0.00	4040-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,526.40	966.36	0.00	0.00	4040-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
236,882.83	251,094.58	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
14,400.00	26,122.00	0.00	0.00	4040-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
6,771.00	6,794.00	0.00	0.00	4040-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,250.00	1,124.00	0.00	0.00	4040-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
840.00	916.00	0.00	0.00	4040-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
473.00	550.00	0.00	0.00	4040-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
771.00	1,030.00	0.00	0.00	4040-4000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
25,505.00	36,536.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4040-4000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
3,606.00	0.00	0.00	0.00	4040-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	0.00	0.00	4040-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
3,606.00	30,148.21	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	4040-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
125,053.10	0.00	0.00	0.00	4040-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
125,053.10	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
520,413.69	407,007.61	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Commission On Children & Fam T	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
520,413.69	407,007.61	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/25/2015 - 5:18PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4041-4000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
139,955.30	141,284.95	128,217.00	0.00	4041-4000-4141	Fees - Restaurant Insepction	0.00	140,600.00	140,600.00	0.00	0.00
11,254.50	8,936.00	8,739.00	0.00	4041-4000-4141	Fees - Pool Insection	0.00	10,000.00	10,000.00	0.00	0.00
10,212.75	8,888.87	5,645.00	0.00	4041-4000-4141	Licenses - Hotel/ Motel	0.00	5,600.00	5,600.00	0.00	0.00
2,416.00	2,820.00	1,800.00	0.00	4041-4000-4141	Licenses - Org Camps	0.00	2,200.00	2,200.00	0.00	0.00
10,252.00	15,320.50	20,307.00	0.00	4041-4000-4141	Licenses - RV Park	0.00	16,000.00	16,000.00	0.00	0.00
174,090.55	177,250.32	164,708.00	0.00		Licenses, Fees and Permits Totals:	0.00	174,400.00	174,400.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4041-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
3,819.00	726.00	0.00	0.00	4041-4000-4341	Fees - Env. Health Inspection	0.00	0.00	0.00	0.00	0.00
600.00	0.00	0.00	0.00	4041-4000-4341	Fees - PT All Other	0.00	0.00	0.00	0.00	0.00
6,265.00	9,306.00	6,000.00	0.00	4041-4000-4341	Fees - Foodhandlers	0.00	6,500.00	6,500.00	0.00	0.00
31,845.82	0.00	0.00	0.00	4041-4000-4341	Fees - Drinking Water	0.00	0.00	0.00	0.00	0.00
1,879.00	560.00	912.00	0.00	4041-4000-4341	Insepctions - Group Home	0.00	1,400.00	1,400.00	0.00	0.00
18,751.00	4,080.00	6,375.00	0.00	4041-4000-4341	Insepctions - School	0.00	6,200.00	6,200.00	0.00	0.00
0.00	1,496.00	345.00	0.00	4041-4000-4341	Insepctions - Summer Lunch	0.00	400.00	400.00	0.00	0.00
2,070.00	3,551.00	6,318.00	0.00	4041-4000-4342	Inspections - Day Care	0.00	6,200.00	6,200.00	0.00	0.00
720.00	615.00	1,100.00	0.00	4041-4000-4342	Inspections - Head Start	0.00	1,150.00	1,150.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
65,949.82	20,334.00	21,050.00	0.00		Charges for Service Totals:	0.00	21,850.00	21,850.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	4041-4000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4041-4000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	691.52	0.00	0.00	4041-4000-4400	Miscellanenous	0.00	0.00	0.00	0.00	0.00
0.00	691.52	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	4041-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4041-4000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4641	EPA Lead Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4641	Woodstove Replace Contract	0.00	0.00	0.00	0.00	0.00
29,568.00	72,693.68	73,925.00	0.00	4041-4000-4643	Revenues - Water Program	0.00	0.00	0.00	0.00	0.00
29,568.00	72,693.68	73,925.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4041-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4541	Operating Grant	0.00	0.00	0.00	0.00	0.00
52,999.96	45,088.81	35,000.00	0.00	4041-4000-4541	Revenues - DEQ Air Qual Grant	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4543	Revenues - Water Program	0.00	73,925.00	73,925.00	0.00	0.00
52,999.96	45,088.81	35,000.00	0.00		State of Oregon Totals:	0.00	123,925.00	123,925.00	0.00	0.00
				R70	Interfund Transfers					
28,291.00	33,000.00	33,000.00	0.00	4041-4000-4900	Trans - General Non Dept	0.00	14,000.00	14,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4941	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4942	Trans - PH Community Grants	0.00	0.00	0.00	0.00	0.00
28,291.00	33,000.00	33,000.00	0.00		Interfund Transfers Totals:	0.00	14,000.00	14,000.00	0.00	0.00
				R90	Fund Balances					
0.00	17,865.00	18,129.00	0.00	4041-4000-4995	Beginning Fund Balance	0.00	18,460.00	18,460.00	0.00	0.00
0.00	17,865.00	18,129.00	0.00		Fund Balances Totals:	0.00	18,460.00	18,460.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		REVENUES TOTALS:	0.00	352,635.00	352,635.00	0.00	0.00
				E10	Personnel Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
172,750.94	181,531.22	186,166.00	0.00	4041-4000-5000	Salaries and Wages	3.90	192,867.00	192,867.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
196.04	1,329.05	0.00	0.00	4041-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
12,947.78	13,915.77	14,241.00	0.00	4041-4000-5110	FICA	0.00	14,754.00	14,754.00	0.00	0.00
99.07	114.67	129.00	0.00	4041-4000-5120	Workmans Compensation Tax	0.00	134.00	134.00	0.00	0.00
31,235.82	33,100.11	39,375.00	0.00	4041-4000-5130	Medical Insurance	0.00	37,740.00	37,740.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
83.47	88.56	78.00	0.00	4041-4000-5133	Life Insurance	0.00	62.00	62.00	0.00	0.00
72.81	75.83	77.00	0.00	4041-4000-5134	Short Term Disability	0.00	622.00	622.00	0.00	0.00
18,817.72	27,062.18	31,648.00	0.00	4041-4000-5140	Retirement - General	0.00	28,275.00	28,275.00	0.00	0.00
3,992.25	4,203.68	3,258.00	0.00	4041-4000-5156	Unemployment Compensation	0.00	3,375.00	3,375.00	0.00	0.00
4,391.41	4,687.01	3,723.00	0.00	4041-4000-5157	Workmans Compensation	0.00	3,858.00	3,858.00	0.00	0.00
244,587.31	266,108.08	278,695.00	0.00		Personnel Services Totals:	3.90	281,687.00	281,687.00	0.00	0.00
				E20	Material and Services					
1,295.35	568.48	800.00	0.00	4041-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
1,031.67	0.00	0.00	0.00	4041-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6261	Medical Expenses	0.00	0.00	0.00	0.00	0.00
17,603.98	15,252.94	12,500.00	0.00	4041-4000-6310	Dues & Fees	0.00	13,000.00	13,000.00	0.00	0.00
0.00	1,279.17	0.00	0.00	4041-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
317.58	57.69	250.00	0.00	4041-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
19.98	29.98	100.00	0.00	4041-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
3,498.44	3,985.13	2,500.00	0.00	4041-4000-6333	Vehicle Fuel	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6510	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00
425.00	3.00	0.00	0.00	4041-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,879.50	1,891.35	2,500.00	0.00	4041-4000-6536	Vehicle Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
1,635.87	1,137.53	1,000.00	0.00	4041-4000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
1,888.27	1,397.00	758.00	0.00	4041-4000-6601	Supplies - Other	0.00	1,100.00	1,100.00	0.00	0.00
0.00	1,463.44	1,500.00	0.00	4041-4000-6602	Copier Maint & Supplies	0.00	404.00	404.00	0.00	0.00
1,221.18	987.73	1,000.00	0.00	4041-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
423.92	2,687.24	3,000.00	0.00	4041-4000-6604	Publications & Periodicals	0.00	3,200.00	3,200.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
174.15	30.92	0.00	0.00	4041-4000-6605	Printing	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
990.26	1,390.41	700.00	0.00	4041-4000-6701	Mgmt Travel & Training	0.00	1,580.00	1,580.00	0.00	0.00
1,128.46	938.07	500.00	0.00	4041-4000-6702	Staff Travel & Training	0.00	1,430.00	1,430.00	0.00	0.00
1,512.56	1,312.60	1,550.00	0.00	4041-4000-6755	Telephone	0.00	2,109.00	2,109.00	0.00	0.00
35,046.17	34,412.68	28,658.00	0.00		Material and Services Totals:	0.00	25,523.00	25,523.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	18,286.00	22,155.00	0.00	4041-4000-6990	Internal Services	0.00	23,708.00	23,708.00	0.00	0.00
5,080.00	8,058.00	9,112.00	0.00	4041-4000-6991	Facility Services	0.00	9,012.00	9,012.00	0.00	0.00
4,050.00	2,085.00	2,511.00	0.00	4041-4000-6992	Steering Comm Hardware Chg	0.00	2,744.00	2,744.00	0.00	0.00
1,260.00	1,638.00	2,314.00	0.00	4041-4000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
0.00	1,312.00	824.00	0.00	4041-4000-6994	Risk Management	0.00	1,272.00	1,272.00	0.00	0.00
0.00	2,456.00	1,543.00	0.00	4041-4000-6995	Insurance Liability	0.00	2,500.00	2,500.00	0.00	0.00
40,000.00	0.00	0.00	0.00	4041-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6998	Vehicle Fuel - Internal	0.00	1,900.00	1,900.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6999	Office Supplies - Internal	0.00	1,214.00	1,214.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6999	Postage - Internal	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
50,390.00	33,835.00	38,459.00	0.00		Interdepartmental Charges Totals:	0.00	45,425.00	45,425.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4041-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4041-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
20,875.85	0.00	0.00	0.00	4041-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
20,875.85	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	4041-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	32,567.57	0.00	0.00	4041-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	32,567.57	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		EXPENDITURES TOTALS:	3.90	352,635.00	352,635.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		DEPARTMENT REVENUES	0.00	352,635.00	352,635.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		DEPARTMENT EXPENSES	3.90	352,635.00	352,635.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(3.90)	0.00	0.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		FUND REVENUES	0.00	352,635.00	352,635.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		FUND EXPENSES	3.90	352,635.00	352,635.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(3.90)	0.00	0.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		REPORT REVENUES	0.00	352,635.00	352,635.00	0.00	0.00
350,899.33	366,923.33	345,812.00	0.00		REPORT EXPENSES	3.90	352,635.00	352,635.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.90)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4044-4000-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4341	Fees - PT All Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4341	Immunizations - Child & Adult	0.00	0.00	0.00	0.00	0.00
0.00	136.05	0.00	0.00	4044-4000-4341	Immunzation Travel	0.00	0.00	0.00	0.00	0.00
254,405.82	183,629.06	271,000.00	0.00	4044-4000-4342	CCare	0.00	175,000.00	175,000.00	0.00	0.00
62,851.26	72,715.83	70,000.00	0.00	4044-4000-4342	MAC - Medicaid Admin Claim	0.00	60,000.00	60,000.00	0.00	0.00
53,992.64	70,353.71	46,500.00	0.00	4044-4000-4342	Medicaid	0.00	114,500.00	114,500.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4342	Medicaid HIV Testing	0.00	0.00	0.00	0.00	0.00
10,585.88	11,136.55	6,000.00	0.00	4044-4000-4342	Commercial	0.00	10,000.00	10,000.00	0.00	0.00
39,630.93	41,490.21	26,000.00	0.00	4044-4000-4342	Self Pay	0.00	28,800.00	28,800.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4343	STD All Payers	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4343	T.B. All Payers	0.00	0.00	0.00	0.00	0.00
0.00	30.00	0.00	0.00	4044-4000-4343	CD All Payers	0.00	0.00	0.00	0.00	0.00
421,466.53	379,491.41	419,500.00	0.00		Charges for Service Totals:	0.00	388,300.00	388,300.00	0.00	0.00
				R40	Other Local Revenue					
648.50	792.46	0.00	0.00	4044-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
648.50	792.46	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4044-4000-4600	Grants - Federal	0.00	54,712.00	54,712.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4641	HIV Care Consortiation	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4044-4000-4641	HIV Primary Care - Other	0.00	0.00	0.00	0.00	0.00
2,626.00	0.00	0.00	0.00	4044-4000-4641	HIV Prevention Block Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4641	HIV Treatment & Counseling	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4641	ARRA Stimulus Funding	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4641	H1N1 Vaccine Campaign	0.00	0.00	0.00	0.00	0.00
11,177.90	11,240.00	11,000.00	0.00	4044-4000-4642	MCH Child and Adolescent	0.00	0.00	0.00	0.00	0.00
14,136.00	23,224.57	26,000.00	0.00	4044-4000-4642	Funds - MCH Title V Flexible	0.00	0.00	0.00	0.00	0.00
47,265.00	29,230.00	29,000.00	0.00	4044-4000-4642	Grants - Family Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4642	Revenues - Immunization	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4642	Immunization ACA Adult	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4642	Medicaid Immunization	0.00	0.00	0.00	0.00	0.00
21,302.00	22,862.00	22,000.00	0.00	4044-4000-4642	Immunization Action Plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4642	ADOL Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4643	PH Emerg Preparedness Aug&Jun	0.00	0.00	0.00	0.00	0.00
3,343.00	1,216.00	1,200.00	0.00	4044-4000-4643	TB Case Management	0.00	0.00	0.00	0.00	0.00
99,849.90	87,772.57	89,200.00	0.00		Federal Government Totals:	0.00	54,712.00	54,712.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4044-4000-4500	Grants - State	0.00	100,712.00	100,712.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4541	Teen Clinic Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4541	MH Assessments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	7,300.00	0.00	4044-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
42,700.60	73,996.70	73,000.00	0.00	4044-4000-4542	Public Health Percapita	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4542	Health Alert Network	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4542	FPEP Satellite Rev	0.00	0.00	0.00	0.00	0.00
0.00	3,915.00	3,915.00	0.00	4044-4000-4543	Grants - Perinatal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4543	Immunization Action Plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4543	TB Case Management	0.00	0.00	0.00	0.00	0.00
42,700.60	77,911.70	84,215.00	0.00		State of Oregon Totals:	0.00	100,712.00	100,712.00	0.00	0.00
				R52	Other Goverments					
0.00	0.00	0.00	0.00	4044-4000-4741	Primary Care - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
135,760.00	87,000.00	87,000.00	0.00	4044-4000-4900	Trans - General Non Dept	0.00	46,000.00	46,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4941	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
135,760.00	87,000.00	87,000.00	0.00		Interfund Transfers Totals:	0.00	46,000.00	46,000.00	0.00	0.00
				R90	Fund Balances					
0.00	113,789.00	75,640.00	0.00	4044-4000-4995	Beginning Fund Balance	0.00	167,000.00	167,000.00	0.00	0.00
0.00	113,789.00	75,640.00	0.00		Fund Balances Totals:	0.00	167,000.00	167,000.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		REVENUES TOTALS:	0.00	756,724.00	756,724.00	0.00	0.00
				E10	Personnel Services					
218,116.83	247,609.68	282,435.00	0.00	4044-4000-5000	Salaries and Wages	5.43	283,025.00	283,025.00	0.00	0.00
221.03	85.48	0.00	0.00	4044-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
15,527.00	18,031.77	21,606.00	0.00	4044-4000-5110	FICA	0.00	21,652.00	21,652.00	0.00	0.00
104.68	124.79	198.00	0.00	4044-4000-5120	Workmans Compensation Tax	0.00	200.00	200.00	0.00	0.00
28,297.60	44,121.17	60,375.00	0.00	4044-4000-5130	Medical Insurance	0.00	58,275.00	58,275.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
93.56	116.48	115.00	0.00	4044-4000-5133	Life Insurance	0.00	90.00	90.00	0.00	0.00
91.10	103.49	112.00	0.00	4044-4000-5134	Short Term Disability	0.00	961.00	961.00	0.00	0.00
20,823.63	35,906.33	45,741.00	0.00	4044-4000-5140	Retirement - General	0.00	40,980.00	40,980.00	0.00	0.00
5,012.86	5,864.33	4,943.00	0.00	4044-4000-5156	Unemployment Compensation	0.00	4,953.00	4,953.00	0.00	0.00
5,198.79	6,314.28	5,649.00	0.00	4044-4000-5157	Workmans Compensation	0.00	5,662.00	5,662.00	0.00	0.00
293,487.08	358,277.80	421,174.00	0.00		Personnel Services Totals:	5.43	415,798.00	415,798.00	0.00	0.00
				E20	Material and Services					
2,419.61	1,488.98	830.00	0.00	4044-4000-6001	Advertising	0.00	900.00	900.00	0.00	0.00
57,058.93	51,973.87	54,300.00	0.00	4044-4000-6200	Contract Services	0.00	64,250.00	64,250.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	1,341.75	1,500.00	0.00	4044-4000-6205	Shredding Services	0.00	1,300.00	1,300.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6232	Software Support	0.00	3,550.00	3,550.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6260	Hazard Waste Material	0.00	0.00	0.00	0.00	0.00
11,478.70	11,903.80	12,500.00	0.00	4044-4000-6260	Lab Service	0.00	13,320.00	13,320.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6260	Provider Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6261	RW Drugs & Pharmacy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6261	Transportation	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4044-4000-6261	Housing Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6261	Medical Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6261	Dental Expenses	0.00	0.00	0.00	0.00	0.00
100.00	1,237.40	500.00	0.00	4044-4000-6310	Dues & Fees	0.00	1,350.00	1,350.00	0.00	0.00
0.00	639.58	0.00	0.00	4044-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
1,072.26	996.61	0.00	0.00	4044-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6332	Computer Equipment	0.00	100.00	100.00	0.00	0.00
0.00	379.75	1,250.00	0.00	4044-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6510	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00
55.00	283.09	0.00	0.00	4044-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
24,297.72	50,286.48	35,000.00	0.00	4044-4000-6520	MAC - Medicaid Admin Claim	0.00	30,000.00	30,000.00	0.00	0.00
960.41	1,204.66	2,500.00	0.00	4044-4000-6535	Equipment Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
6.00	0.00	0.00	0.00	4044-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,069.03	2,566.34	1,500.00	0.00	4044-4000-6600	Supplies - Office	0.00	5,600.00	5,600.00	0.00	0.00
3,463.87	2,892.95	0.00	0.00	4044-4000-6601	Supplies - Other	0.00	4,700.00	4,700.00	0.00	0.00
0.00	732.21	5,420.00	0.00	4044-4000-6602	Copier Maint & Supplies	0.00	3,000.00	3,000.00	0.00	0.00
283.90	524.14	950.00	0.00	4044-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	439.67	200.00	0.00	4044-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
692.77	148.91	0.00	0.00	4044-4000-6605	Printing	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6623	Food	0.00	0.00	0.00	0.00	0.00
6,982.96	9,717.55	14,750.00	0.00	4044-4000-6640	Medical Supplies	0.00	6,250.00	6,250.00	0.00	0.00
82,012.66	80,317.83	79,500.00	0.00	4044-4000-6641	Drugs & Pharmacy	0.00	81,500.00	81,500.00	0.00	0.00
208.16	993.92	2,250.00	0.00	4044-4000-6701	Mgmt Travel & Training	0.00	1,750.00	1,750.00	0.00	0.00
675.67	886.85	2,500.00	0.00	4044-4000-6702	Staff Travel & Training	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6750	Utilities	0.00	0.00	0.00	0.00	0.00
4,086.50	4,127.70	4,000.00	0.00	4044-4000-6755	Telephone	0.00	7,409.00	7,409.00	0.00	0.00
199,924.15	225,084.04	219,450.00	0.00		Material and Services Totals:	0.00	228,579.00	228,579.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	31,347.00	24,561.00	0.00	4044-4000-6990	Internal Services	0.00	22,489.00	22,489.00	0.00	0.00
21,740.00	33,341.00	22,527.00	0.00	4044-4000-6991	Facility Services	0.00	22,746.00	22,746.00	0.00	0.00
3,600.00	5,523.00	5,655.00	0.00	4044-4000-6992	Steering Comm Hardware Chg	0.00	4,312.00	4,312.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,100.00	4,162.00	2,746.00	0.00	4044-4000-6993	Steering Comm User Chg	0.00	2,850.00	2,850.00	0.00	0.00
0.00	2,249.00	1,447.00	0.00	4044-4000-6994	Risk Management	0.00	1,372.00	1,372.00	0.00	0.00
0.00	4,210.00	2,712.00	0.00	4044-4000-6995	Insurance Liability	0.00	2,697.00	2,697.00	0.00	0.00
45,000.00	0.00	0.00	0.00	4044-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6998	Vehicle Fuel - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6999	Office Supplies - Internal	0.00	2,400.00	2,400.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6999	Postage - Internal	0.00	650.00	650.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
72,440.00	80,832.00	59,648.00	0.00		Interdepartmental Charges Totals:	0.00	59,516.00	59,516.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4044-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
134,574.30	0.00	0.00	0.00	4044-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
134,574.30	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	55,283.00	0.00	4044-4000-9800	Operating Contingency	0.00	52,831.00	52,831.00	0.00	0.00
0.00	0.00	55,283.00	0.00		Contigencies Totals:	0.00	52,831.00	52,831.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	82,563.30	0.00	0.00	4044-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	82,563.30	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		EXPENDITURES TOTALS:	5.43	756,724.00	756,724.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		DEPARTMENT REVENUES	0.00	756,724.00	756,724.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		DEPARTMENT EXPENSES	5.43	756,724.00	756,724.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(5.43)	0.00	0.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		FUND REVENUES	0.00	756,724.00	756,724.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		FUND EXPENSES	5.43	756,724.00	756,724.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(5.43)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
700,425.53	746,757.14	755,555.00	0.00		REPORT REVENUES	0.00	756,724.00	756,724.00	0.00	0.00
700,425.53	746,757.14	755,555.00	0.00		REPORT EXPENSES	5.43	756,724.00	756,724.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(5.43)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:18PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
84,608.00	195,250.00	240,000.00	0.00	4047-4000-4342	TCM	0.00	295,000.00	295,000.00	0.00	0.00
30,956.59	0.00	0.00	0.00	4047-4000-4342	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
2,440.70	927.73	0.00	0.00	4047-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
221.41	245.81	4,000.00	0.00	4047-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
12,114.00	12,391.00	12,000.00	0.00	4047-4000-4343	Babies First	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4343	Perinatal Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4343	Healthy Homes	0.00	0.00	0.00	0.00	0.00
685.24	0.00	0.00	0.00	4047-4000-4343	Heart Clinic Revenue	0.00	0.00	0.00	0.00	0.00
131,025.94	208,814.54	256,000.00	0.00		Charges for Service Totals:	0.00	307,000.00	307,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4047-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	611.00	0.00	0.00	4047-4000-4642	MCH Child and Adolescent	0.00	0.00	0.00	0.00	0.00
14,136.00	2,185.00	0.00	0.00	4047-4000-4642	Funds - MCH Title V Flexible	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4643	Medicaid - Healthy Start	0.00	0.00	0.00	0.00	0.00
14,136.00	2,796.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4047-4000-4500	Grants - State	0.00	135,000.00	135,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4541	Healthy Communities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4541	Tobacco Prevention & Education	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4541	MH Assessments	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
7,179.00	6,732.00	0.00	0.00	4047-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
37,751.40	0.00	0.00	0.00	4047-4000-4542	Public Health Percapita	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4542	KCPSCP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4542	Medicaid - Babies First	0.00	0.00	0.00	0.00	0.00
70,500.00	73,163.00	60,000.00	0.00	4047-4000-4542	School Based Health Center	0.00	0.00	0.00	0.00	0.00
5,208.00	0.00	0.00	0.00	4047-4000-4543	Grants - Perinatal	0.00	0.00	0.00	0.00	0.00
16,457.99	24,312.50	16,650.00	0.00	4047-4000-4543	CACOON	0.00	16,650.00	16,650.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4543	MH Assessments 2	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4546	Oregon Mothers Care	0.00	0.00	0.00	0.00	0.00
137,096.39	104,207.50	76,650.00	0.00		State of Oregon Totals:	0.00	151,650.00	151,650.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	4047-4000-4941	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	86,220.00	60,887.00	0.00	4047-4000-4995	Beginning Fund Balance	0.00	161,000.00	161,000.00	0.00	0.00
0.00	86,220.00	60,887.00	0.00		Fund Balances Totals:	0.00	161,000.00	161,000.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		REVENUES TOTALS:	0.00	619,650.00	619,650.00	0.00	0.00
				E10	Personnel Services					
102,999.03	110,171.64	108,237.00	0.00	4047-4000-5000	Salaries and Wages	3.02	164,127.00	164,127.00	0.00	0.00
0.00	12.86	0.00	0.00	4047-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
6,901.64	7,849.75	8,280.00	0.00	4047-4000-5110	FICA	0.00	12,555.00	12,555.00	0.00	0.00
32.92	52.81	66.00	0.00	4047-4000-5120	Workmans Compensation Tax	0.00	104.00	104.00	0.00	0.00
16,390.65	19,526.57	20,160.00	0.00	4047-4000-5130	Medical Insurance	0.00	33,522.00	33,522.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
40.75	46.67	45.00	0.00	4047-4000-5133	Life Insurance	0.00	93.00	93.00	0.00	0.00
39.78	42.56	44.00	0.00	4047-4000-5134	Short Term Disability	0.00	553.00	553.00	0.00	0.00
11,278.16	17,680.13	18,400.00	0.00	4047-4000-5140	Retirement - General	0.00	27,902.00	27,902.00	0.00	0.00
2,466.61	2,575.92	1,894.00	0.00	4047-4000-5156	Unemployment Compensation	0.00	2,872.00	2,872.00	0.00	0.00
2,873.42	2,887.24	2,165.00	0.00	4047-4000-5157	Workmans Compensation	0.00	3,282.00	3,282.00	0.00	0.00
143,022.96	160,846.15	159,291.00	0.00		Personnel Services Totals:	3.02	245,010.00	245,010.00	0.00	0.00
				E20	Material and Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	43.30	0.00	0.00	4047-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
74,907.15	119,993.53	43,963.00	0.00	4047-4000-6200	Contract Services	0.00	51,000.00	51,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6261	Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6261	Medical Expenses	0.00	0.00	0.00	0.00	0.00
0.00	328.67	0.00	0.00	4047-4000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
112.00	29.54	500.00	0.00	4047-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
75.61	883.85	2,000.00	0.00	4047-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6335	RJW Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6510	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00
22,906.21	0.00	0.00	0.00	4047-4000-6520	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6521	Healthy Homes Match	0.00	0.00	0.00	0.00	0.00
0.00	0.00	90,000.00	0.00	4047-4000-6522	TCM Match	0.00	110,000.00	110,000.00	0.00	0.00
676.32	228.09	500.00	0.00	4047-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
252.90	320.78	1,090.00	0.00	4047-4000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
764.73	496.83	3,000.00	0.00	4047-4000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
729.91	507.62	2,395.00	0.00	4047-4000-6601	Supplies - Other	0.00	2,395.00	2,395.00	0.00	0.00
0.00	102.33	500.00	0.00	4047-4000-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
101.67	255.34	200.00	0.00	4047-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	52.10	0.00	0.00	4047-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
108.49	15.83	0.00	0.00	4047-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6623	Food	0.00	0.00	0.00	0.00	0.00
498.87	172.35	5,500.00	0.00	4047-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
271.66	464.28	1,500.00	0.00	4047-4000-6701	Mgmt Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
100.00	20.81	1,500.00	0.00	4047-4000-6702	Staff Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
1,405.59	1,275.99	1,350.00	0.00	4047-4000-6755	Telephone	0.00	1,350.00	1,350.00	0.00	0.00
102,911.11	125,191.24	153,998.00	0.00		Material and Services Totals:	0.00	169,245.00	169,245.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	10,497.00	13,675.00	0.00	4047-4000-6990	Internal Services	0.00	8,957.00	8,957.00	0.00	0.00
6,509.00	5,319.00	3,030.00	0.00	4047-4000-6991	Facility Services	0.00	2,996.00	2,996.00	0.00	0.00
1,350.00	2,064.00	1,347.00	0.00	4047-4000-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
840.00	1,622.00	1,042.00	0.00	4047-4000-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
0.00	753.00	427.00	0.00	4047-4000-6994	Risk Management	0.00	655.00	655.00	0.00	0.00
0.00	1,410.00	799.00	0.00	4047-4000-6995	Insurance Liability	0.00	1,287.00	1,287.00	0.00	0.00
25,233.00	0.00	0.00	0.00	4047-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6998	Vehicle Fuel - Internal	0.00	2,200.00	2,200.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6999	Office Supplies - Internal	0.00	937.00	937.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6999	Postage - Internal	0.00	310.00	310.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
33,932.00	21,665.00	20,320.00	0.00		Interdepartmental Charges Totals:	0.00	18,601.00	18,601.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4047-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
2,392.26	0.00	0.00	0.00	4047-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
2,392.26	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	59,928.00	0.00	4047-4000-9800	Operating Contingency	0.00	186,794.00	186,794.00	0.00	0.00
0.00	0.00	59,928.00	0.00		Contigencies Totals:	0.00	186,794.00	186,794.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	94,335.65	0.00	0.00	4047-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	94,335.65	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		EXPENDITURES TOTALS:	3.02	619,650.00	619,650.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		DEPARTMENT REVENUES	0.00	619,650.00	619,650.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		DEPARTMENT EXPENSES	3.02	619,650.00	619,650.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(3.02)	0.00	0.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		FUND REVENUES	0.00	619,650.00	619,650.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		FUND EXPENSES	3.02	619,650.00	619,650.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(3.02)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
282,258.33	402,038.04	393,537.00	0.00		REPORT REVENUES	0.00	619,650.00	619,650.00	0.00	0.00
282,258.33	402,038.04	393,537.00	0.00		REPORT EXPENSES	3.02	619,650.00	619,650.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.02)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R40	Other Local Revenue					
32.00	0.00	0.00	0.00	4048-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
32.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4048-4000-4600	Grants - Federal	0.00	415,000.00	415,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-4641	Breastfeeding Grants	0.00	0.00	0.00	0.00	0.00
514,378.90	393,683.15	412,000.00	0.00	4048-4000-4642	Grants - WIC	0.00	0.00	0.00	0.00	0.00
514,378.90	393,683.15	412,000.00	0.00		Federal Government Totals:	0.00	415,000.00	415,000.00	0.00	0.00
				R90	Fund Balances					
0.00	1,419.00	9,529.00	0.00	4048-4000-4995	Beginning Fund Balance	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,419.00	9,529.00	0.00		Fund Balances Totals:	0.00	1,500.00	1,500.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		REVENUES TOTALS:	0.00	416,500.00	416,500.00	0.00	0.00
				E10	Personnel Services					
232,154.75	203,548.17	207,418.00	0.00	4048-4000-5000	Salaries and Wages	5.92	212,329.00	212,329.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7.55	2,253.97	0.00	0.00	4048-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
16,369.08	15,038.65	15,868.00	0.00	4048-4000-5110	FICA	0.00	16,243.00	16,243.00	0.00	0.00
161.43	178.34	204.00	0.00	4048-4000-5120	Workmans Compensation Tax	0.00	204.00	204.00	0.00	0.00
42,038.57	33,635.38	62,160.00	0.00	4048-4000-5130	Medical Insurance	0.00	67,932.00	67,932.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
137.41	132.36	127.00	0.00	4048-4000-5133	Life Insurance	0.00	90.00	90.00	0.00	0.00
125.38	125.78	124.00	0.00	4048-4000-5134	Short Term Disability	0.00	1,120.00	1,120.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
24,591.19	32,411.65	35,261.00	0.00	4048-4000-5140	Retirement - General	0.00	36,095.00	36,095.00	0.00	0.00
5,355.77	4,733.30	3,630.00	0.00	4048-4000-5156	Unemployment Compensation	0.00	3,715.00	3,715.00	0.00	0.00
5,427.46	4,887.67	4,148.00	0.00	4048-4000-5157	Workmans Compensation	0.00	4,247.00	4,247.00	0.00	0.00
326,368.59	296,945.27	328,940.00	0.00		Personnel Services Totals:	5.92	341,975.00	341,975.00	0.00	0.00
				E20	Material and Services					
0.00	133.51	0.00	0.00	4048-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
2,005.73	0.00	0.00	0.00	4048-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	281.25	0.00	0.00	4048-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	821.67	0.00	0.00	4048-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
439.99	91.07	0.00	0.00	4048-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
83.02	0.00	500.00	0.00	4048-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
285.53	671.65	2,500.00	0.00	4048-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
225.90	1,539.27	500.00	0.00	4048-4000-6536	Vehicle Maint & Repair	0.00	300.00	300.00	0.00	0.00
2,032.44	3,688.84	2,000.00	0.00	4048-4000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
4,437.84	8,901.88	2,000.00	0.00	4048-4000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	2,013.33	1,000.00	0.00	4048-4000-6602	Copier Maint & Supplies	0.00	1,161.00	1,161.00	0.00	0.00
3,773.67	4,928.79	1,000.00	0.00	4048-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
513.26	195.20	0.00	0.00	4048-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
1,390.48	375.87	0.00	0.00	4048-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
2,048.46	1,675.03	1,000.00	0.00	4048-4000-6640	Medical Supplies	0.00	600.00	600.00	0.00	0.00
403.95	504.32	2,000.00	0.00	4048-4000-6701	Mgmt Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
3,273.40	2,722.10	3,500.00	0.00	4048-4000-6702	Staff Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
3,262.59	2,659.21	3,000.00	0.00	4048-4000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
24,176.26	31,202.99	19,000.00	0.00		Material and Services Totals:	0.00	7,661.00	7,661.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	29,400.00	24,915.00	0.00	4048-4000-6990	Internal Services	0.00	21,820.00	21,820.00	0.00	0.00
15,270.00	22,888.00	29,176.00	0.00	4048-4000-6991	Facility Services	0.00	28,853.00	28,853.00	0.00	0.00
4,050.00	4,181.00	3,676.00	0.00	4048-4000-6992	Steering Comm Hardware Chg	0.00	3,920.00	3,920.00	0.00	0.00
1,260.00	3,285.00	3,585.00	0.00	4048-4000-6993	Steering Comm User Chg	0.00	2,850.00	2,850.00	0.00	0.00
0.00	2,109.00	1,289.00	0.00	4048-4000-6994	Risk Management	0.00	1,558.00	1,558.00	0.00	0.00
0.00	3,949.00	2,414.00	0.00	4048-4000-6995	Insurance Liability	0.00	3,063.00	3,063.00	0.00	0.00
41,802.00	0.00	0.00	0.00	4048-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4048-4000-6998	Vehicle Fuel - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6999	Postage - Internal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
62,382.00	65,812.00	65,055.00	0.00		Interdepartmental Charges Totals:	0.00	66,864.00	66,864.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4048-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4048-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
101,484.05	0.00	0.00	0.00	4048-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
101,484.05	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	8,534.00	0.00	4048-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	8,534.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	1,141.89	0.00	0.00	4048-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	1,141.89	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		EXPENDITURES TOTALS:	5.92	416,500.00	416,500.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		DEPARTMENT REVENUES	0.00	416,500.00	416,500.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		DEPARTMENT EXPENSES	5.92	416,500.00	416,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(5.92)	0.00	0.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		FUND REVENUES	0.00	416,500.00	416,500.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		FUND EXPENSES	5.92	416,500.00	416,500.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Public Health Totals:	(5.92)	0.00	0.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		REPORT REVENUES	0.00	416,500.00	416,500.00	0.00	0.00
514,410.90	395,102.15	421,529.00	0.00		REPORT EXPENSES	5.92	416,500.00	416,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(5.92)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:19PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2410	Public Health					
				4010	Public Health					
				R40	Other Local Revenue					
0.00	1,581.00	0.00	0.00	4049-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	1,581.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4049-4000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
38,623.00	0.00	0.00	0.00	4049-4000-4641	Breastfeeding Grants	0.00	0.00	0.00	0.00	0.00
38,623.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4049-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
16,077.00	0.00	0.00	0.00	4049-4000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
10,840.00	0.00	0.00	0.00	4049-4000-4541	Healthy Communities	0.00	0.00	0.00	0.00	0.00
103,066.00	69,932.02	93,000.00	0.00	4049-4000-4541	Tobacco Prevention & Education	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4541	Teen Clinic Grant	0.00	0.00	0.00	0.00	0.00
44,126.87	7,563.82	0.00	0.00	4049-4000-4541	Safe Routes to Schools	0.00	0.00	0.00	0.00	0.00
46,885.00	23,115.00	0.00	0.00	4049-4000-4542	Public Health Percapita	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4542	Grants - Stars	0.00	0.00	0.00	0.00	0.00
24,617.68	16,540.90	14,000.00	0.00	4049-4000-4542	My Future My Choice	0.00	19,700.00	19,700.00	0.00	0.00
0.00	49,505.13	50,000.00	0.00	4049-4000-4542	Cover Oregon Outreach Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4542	KCPSCP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4543	School Based Health Center	0.00	35,000.00	35,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4544	SPARC	0.00	0.00	0.00	0.00	0.00
245,612.55	166,656.87	157,000.00	0.00		State of Oregon Totals:	0.00	154,700.00	154,700.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R52	Other Goverments					
0.00	65,000.00	130,000.00	0.00	4049-4000-4741	Regnl Hlth Equity Coal Grant	0.00	165,000.00	165,000.00	0.00	0.00
0.00	65,000.00	130,000.00	0.00		Other Goverments Totals:	0.00	165,000.00	165,000.00	0.00	0.00
				R90	Fund Balances					
0.00	4,677.00	38,114.00	0.00	4049-4000-4995	Beginning Fund Balance	0.00	18,000.00	18,000.00	0.00	0.00
0.00	4,677.00	38,114.00	0.00		Fund Balances Totals:	0.00	18,000.00	18,000.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		REVENUES TOTALS:	0.00	337,700.00	337,700.00	0.00	0.00
				E10	Personnel Services					
121,762.94	119,331.69	143,468.00	0.00	4049-4000-5000	Salaries and Wages	4.00	176,349.00	176,349.00	0.00	0.00
6.29	183.77	0.00	0.00	4049-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
8,570.27	8,850.50	10,975.00	0.00	4049-4000-5110	FICA	0.00	13,491.00	13,491.00	0.00	0.00
78.57	84.10	113.00	0.00	4049-4000-5120	Workmans Compensation Tax	0.00	139.00	139.00	0.00	0.00
25,301.70	21,925.56	34,545.00	0.00	4049-4000-5130	Medical Insurance	0.00	44,400.00	44,400.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
67.48	54.09	68.00	0.00	4049-4000-5133	Life Insurance	0.00	60.00	60.00	0.00	0.00
62.29	48.28	67.00	0.00	4049-4000-5134	Short Term Disability	0.00	731.00	731.00	0.00	0.00
14,138.69	17,250.36	24,390.00	0.00	4049-4000-5140	Retirement - General	0.00	29,979.00	29,979.00	0.00	0.00
2,818.82	2,744.68	2,511.00	0.00	4049-4000-5156	Unemployment Compensation	0.00	3,085.00	3,085.00	0.00	0.00
2,993.32	2,861.47	2,869.00	0.00	4049-4000-5157	Workmans Compensation	0.00	3,527.00	3,527.00	0.00	0.00
175,800.37	173,334.50	219,006.00	0.00		Personnel Services Totals:	4.00	271,761.00	271,761.00	0.00	0.00
				E20	Material and Services					
892.83	574.20	0.00	0.00	4049-4000-6001	Advertising	0.00	4,000.00	4,000.00	0.00	0.00
31,207.52	555.12	5,550.00	0.00	4049-4000-6200	Contract Services	0.00	3,600.00	3,600.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	80.00	0.00	0.00	4049-4000-6261	Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6261	Medical Expenses	0.00	0.00	0.00	0.00	0.00
0.00	493.00	21,000.00	0.00	4049-4000-6310	Dues & Fees	0.00	1,200.00	1,200.00	0.00	0.00
171.13	50.61	0.00	0.00	4049-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	600.00	0.00	4049-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	220.29	4,000.00	0.00	4049-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,607.50	0.00	0.00	0.00	4049-4000-6510	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00
270.00	275.00	0.00	0.00	4049-4000-6530	Rent	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
90.95	1,307.00	2,000.00	0.00	4049-4000-6536	Vehicle Maint & Repair	0.00	100.00	100.00	0.00	0.00
656.39	784.18	5,900.00	0.00	4049-4000-6600	Supplies - Office	0.00	657.00	657.00	0.00	0.00
9,617.05	3,252.95	3,800.00	0.00	4049-4000-6601	Supplies - Other	0.00	2,124.00	2,124.00	0.00	0.00
0.00	883.04	3,100.00	0.00	4049-4000-6602	Copier Maint & Supplies	0.00	1,150.00	1,150.00	0.00	0.00
34.50	405.73	2,000.00	0.00	4049-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
20.00	78.15	0.00	0.00	4049-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
654.78	27.13	5,000.00	0.00	4049-4000-6605	Printing	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
2,773.40	1,355.77	2,000.00	0.00	4049-4000-6701	Mgmt Travel & Training	0.00	3,395.00	3,395.00	0.00	0.00
1,521.50	1,269.23	6,500.00	0.00	4049-4000-6702	Staff Travel & Training	0.00	2,300.00	2,300.00	0.00	0.00
919.12	1,411.70	2,480.00	0.00	4049-4000-6755	Telephone	0.00	2,180.00	2,180.00	0.00	0.00
50,436.67	13,023.10	63,930.00	0.00		Material and Services Totals:	0.00	21,406.00	21,406.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	17,764.00	12,017.00	0.00	4049-4000-6990	Internal Services	0.00	24,062.00	24,062.00	0.00	0.00
3,367.00	5,737.00	8,691.00	0.00	4049-4000-6991	Facility Services	0.00	8,601.00	8,601.00	0.00	0.00
1,350.00	2,058.00	1,580.00	0.00	4049-4000-6992	Steering Comm Hardware Chg	0.00	2,352.00	2,352.00	0.00	0.00
630.00	1,617.00	1,296.00	0.00	4049-4000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
0.00	1,274.00	408.00	0.00	4049-4000-6994	Risk Management	0.00	625.00	625.00	0.00	0.00
0.00	2,386.00	764.00	0.00	4049-4000-6995	Insurance Liability	0.00	1,232.00	1,232.00	0.00	0.00
21,264.00	0.00	0.00	0.00	4049-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6998	Vehicle Fuel - Internal	0.00	1,250.00	1,250.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6999	Office Supplies - Internal	0.00	1,061.00	1,061.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6999	Postage - Internal	0.00	450.00	450.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
26,611.00	30,836.00	24,756.00	0.00		Interdepartmental Charges Totals:	0.00	42,008.00	42,008.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4049-4000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4049-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
31,387.51	0.00	0.00	0.00	4049-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
31,387.51	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	17,422.00	0.00	4049-4000-9800	Operating Contingency	0.00	2,525.00	2,525.00	0.00	0.00
0.00	0.00	17,422.00	0.00		Contigencies Totals:	0.00	2,525.00	2,525.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	20,721.27	0.00	0.00	4049-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	20,721.27	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		EXPENDITURES TOTALS:	4.00	337,700.00	337,700.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		DEPARTMENT REVENUES	0.00	337,700.00	337,700.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		DEPARTMENT EXPENSES	4.00	337,700.00	337,700.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.00)	0.00	0.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		FUND REVENUES	0.00	337,700.00	337,700.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		FUND EXPENSES	4.00	337,700.00	337,700.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.00)	0.00	0.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		REPORT REVENUES	0.00	337,700.00	337,700.00	0.00	0.00
284,235.55	237,914.87	325,114.00	0.00		REPORT EXPENSES	4.00	337,700.00	337,700.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(4.00)	0.00	0.00	0.00	0.00

Department: Developmental Disability Services FY 2016 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 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
- ODDS Stakeholder Committee appointment
- AOC DD Policy Committee
- Mental Health Archive contract
- Coordinate Fiscal Intermediary for Family Support Program
- Build Person Service Workers (PSW) as program resource

Department: Developmental Disability Services FY 2016 Proposed Budget

Department Overview:

The Federal Medicaid Program (Title 19 and the K-Plan)) 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 $11,000,000.00 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. Personal Support Workers are available according to an individual's needs, to support them to live in the community.

Klamath County employs 12 KCDDS staff (increasing to 14) to provide program eligibility, protective service investigations, case management and administrative services to facilitate programs and monitor providers.

Successes and Challenges:

Successes:

- Continue to handle the Archived Mental Health records
- Maintain pace of service despite changes as the KCDDS Department
- New residential provider, Luna Orchards, opened a 2nd adult group home
- Implementing process for system changes around new federal waiver
- Building resource pool of Personal Support Workers
- Implemented technology to promote efficiency of documentation
- Established a new DD Advisory Board

Challenges:

- System change currently incomplete; all policy/procedures out of date
- Building system change in cooperation with CMS (Federal Waiver standards), ODDS and CDDPs in an efficient, effective process
- Building added emphasis on community integration throughout the DD system
- Making move to Vandenberg a reality

Department: Developmental Disability Services FY 2016 Proposed Budget

Budget Overview:

Klamath County Developmental Disability Services

2015-2016 Budget

Service Element	SE Description	15-16 Budget (Projected)
02	Administrative	$ 456,932.00
48	Case Management	$ 860,422.00
49	Adult In-Home Comp	$ 10,000.00
50	Residential	$ 3,976,091.00
51	Supported Living	$ 149,186.00
54	Vocational	$ 1,157,379.00
55	Abuse Investigation Services	$ 43,758.00
56	Rent Subsidies	$ 7,393.00
58	Foster Care	$ 4,271,719.00
151	Child In-Home Comp	$ 20,000.00
156	Room & Board	$ 8,796.00
	2015-2016 Budget Total	**$ 10,961,676.00**

*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 August, 2015. Staffing model reflects increase of 2 additional case managers.

Key Issues:

Having accomplished building a new DD Advisory Board, the direction of this group is to build local community recreation options to enhance the community by having citizens with disabilities participating alongside non-disabled citizens in all areas of life. This group has already contributed by starting a Drama Class at Ross Ragland, an “Autism Christmas Tree” at the Bank of the Cascades, and water aerobics classes at the Recovery Zone.

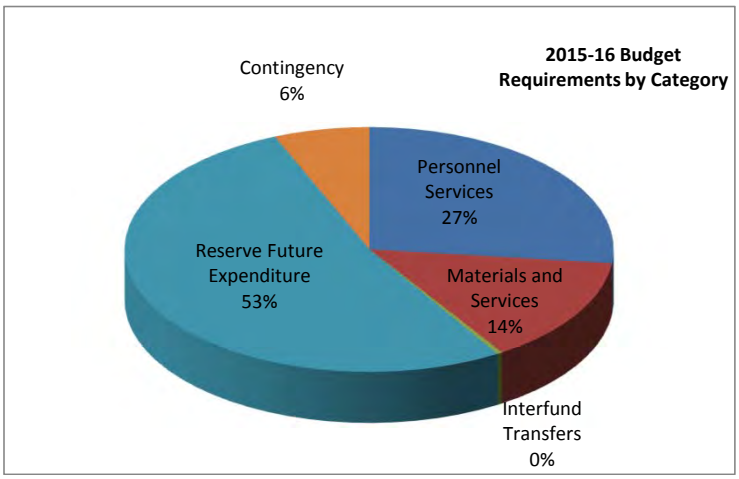
Since the Governor’s mandate to integrate vocational services, KCDDS has hosted regular meetings of vocational providers and community partners to get citizens with disabilities working in individual job placements and out of site based vocational programs.

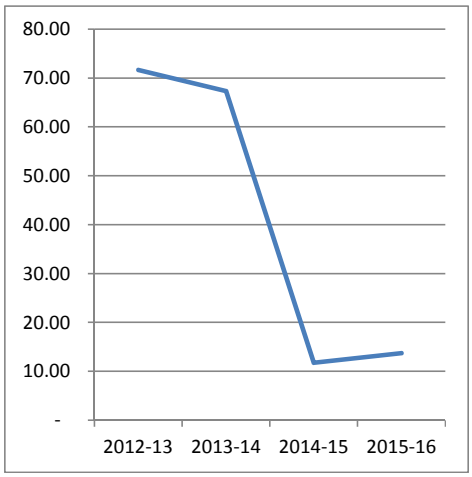
The implementation of K-Plan services is not yet in line with CMS expectations. This means that locally, we will be changing the individual plans for people, which is likely to require a reduction in services. I anticipate this will be a contentious process.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
4050 Mental Health

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	3,909,307	1,031,329	848,313	1,004,236
Materials and Services	3,937,180	1,413,188	659,109	526,723
Debt Service	123,200	324,105	13,200	13,200
Subtotal Current Expenditures	**7,969,687**	**2,768,622**	**1,520,622**	**1,544,159**
Interfund Transfers	574,525	839,328	10,000	-
Reserve Future Expenditure	-	-	427,452	1,962,000
Contingency	-	-	1,357,062	236,606
Unappropriated Fund Balance	3,008,620	2,366,751	-	-
Subtotal Noncurrent Expenditures	**3,583,145**	**3,206,079**	**1,794,514**	**2,198,606**
Total Requirements by Budgetary Category	**11,552,832**	**5,974,701**	**3,315,136**	**3,742,765**
Requirements by Fund				
Mental Health (2450)	11,528,260	5,974,701	3,315,136	3,742,765
Mental Health Rent Reserve (2452)	24,572	-	-	-
Total Requirements by Fund	**11,552,832**	**5,974,701**	**3,315,136**	**3,742,765**
Resources by Budgetary Category				
Licenses, Fees and Permits	70	-	-	-
Intergovernmental	8,024,809	2,198,940	1,405,858	1,399,908
Charges for Services	169,426	123,139	71,160	71,648
Investment Earnings	7,117	10,472	5,000	5,000
Interfund Transfers	553,455	575,144	-	-
Sale of Capital Assets	-	21,000	-	-
Miscellaneous	3,886	37,386	-	-
Beginning Fund Balance	2,794,069	3,008,620	1,833,118	2,266,209
Total Resources by Budgetary Category	**11,552,832**	**5,974,701**	**3,315,136**	**3,742,765**
Full-Time Employee Equivalents	71.65	67.37	11.75	13.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Mental Health Administration	1,075,800	-	-
Developmental Disabilities	2,666,965	1,004,236	13.75
Total Mandates	**3,742,765**	**1,004,236**	**13.75**





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Department	Status	Title	Benefit Date	Seniority Date	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Total Wages w/out Cell Phone	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
											50000	51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Mental Health/MRDD Case	Filled	DD Director	8/21/1989	11/1/2002	1.0000	Department Head	Non-Union	DF13	4	$74,004.29	$73,524.29	$1,295.08	$5,661.33	$1,480.09	$34.58	$11,100.00	$0.00	$58.08	$183.00	$12,580.73	$106,397.17
Mental Health/MRDD Case	Filled	Chief Office Deputy	7/31/1996	4/21/1997	1.0000	Full-time Non-Union	Non-Union	UF24	3	$48,596.94	$48,596.94	$850.45	$3,717.67	$971.94	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,261.48	$73,730.34
Mental Health/MRDD Case	Filled	Program Manager	9/12/1988	11/1/2002	1.0000	Full-time Non-Union	Non-Union	UF25	6	$61,832.22	$61,832.22	$1,082.06	$4,730.16	$1,236.64	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,511.48	$90,724.44
Mental Health/MRDD Case	Filled	Case Manager (DD Adult)	5/17/2010	5/17/2010	1.0000	Full-time Local 121	Local 121	LF19	5	$47,328.61	$46,848.61	$828.25	$3,620.64	$946.57	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,045.86	$72,101.80
Mental Health/MRDD Case	Filled	Case Manager (DD Adult)	10/10/2011	10/10/2011	1.0000	Full-time Local 121	Local 121	LF19	3	$44,820.23	$44,340.23	$784.35	$3,428.75	$896.40	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,619.44	$68,881.04
Mental Health/MRDD Case	Filled	Case Manager (DD Adult)	10/24/2011	10/24/2011	1.0000	Full-time Local 121	Local 121	LF19	3	$44,754.55	$44,274.55	$783.20	$3,423.72	$895.09	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,608.27	$68,796.70
Mental Health/MRDD Case	Filled	Case Manager (DD Children - Bilingual)	8/1/2007	8/1/2007	1.0000	Full-time Local 121	Local 121	LF19	7	$50,419.20	$50,419.20	$882.34	$3,857.07	$1,008.38	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,571.26	$76,070.12
Mental Health/MRDD Case	Vacant	Case Manager (DD Children or Adult)	7/1/2015	7/1/2015	1.0000	Full-time Local 121	Local 121	LF19	1	$41,918.28	$41,438.28	$733.57	$3,206.75	$838.37	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,126.11	$65,154.94
Mental Health/MRDD Case	Filled	Case Manager (DD Children)	4/18/2014	4/18/2014	1.0000	Full-time Local 121	Local 121	LF19	2	$41,780.51	$41,780.51	$731.16	$3,196.21	$835.61	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,102.69	$64,978.04
Mental Health/MRDD Case	Vacant	Case Manager (DD Children)	3/1/2015	3/1/2015	1.0000	Full-time Local 121	Local 121	LF19	1	$40,855.79	$40,375.79	$714.98	$3,125.47	$817.12	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,945.48	$63,790.70
Mental Health/MRDD Case	Filled	Case Manager (DD Eligibility)	7/1/2005	7/1/2005	1.0000	Full-time Local 121	Local 121	LF19	6	$50,419.20	$50,419.20	$882.34	$3,857.07	$1,008.38	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,571.26	$76,070.12
Mental Health/MRDD Case	Filled	Case Manager (DD Licensing)	9/23/2002	10/24/2011	1.0000	Full-time Local 121	Local 121	LF19	7	$50,419.20	$50,419.20	$882.34	$3,857.07	$1,008.38	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,571.26	$76,070.12
Mental Health/MRDD Case	Filled	Office Technician	3/12/2015	3/12/2015	1.0000	Full-time Local 121	Local 121	LH10	1	$26,182.03	$26,182.03	$458.19	$2,002.93	$523.64	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,450.94	$44,949.59
Mental Health/MRDD Case	Filled	Case Manager (DD Investigator)	7/1/2009	7/1/2009	0.7500	.7500 Local 121	Local 121	LH19	6	$35,199.75	$35,199.75	$616.00	$2,692.78	$704.00	$25.94	$11,100.00	$0.00	$14.28	$183.00	$5,983.96	$56,519.70
					13.7500					$658,530.80	$655,650.80	$11,524.29	$50,377.61	$13,170.62	$475.53	$155,400.00	$0.00	$243.72	$2,562.00	$111,950.24	$1,004,234.80

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General Ledger

Budget Analysis

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Printed: 03/25/2015 - 5:24PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R20	Licenses, Fees and Permits					
70.00	0.00	0.00	0.00	4051-4000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
70.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	34,800.00	0.00	4051-4000-4305	Rental Income	0.00	34,800.00	34,800.00	0.00	0.00
7,000.00	0.00	0.00	0.00	4051-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4345	AD 66 Drug Outpatient	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4345	Janitorial Services	0.00	0.00	0.00	0.00	0.00
7,000.00	0.00	34,800.00	0.00		Charges for Service Totals:	0.00	34,800.00	34,800.00	0.00	0.00
				R40	Other Local Revenue					
2,798.20	24,655.25	0.00	0.00	4051-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,798.20	24,655.25	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
7,087.30	10,472.35	5,000.00	0.00	4051-4000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
7,087.30	10,472.35	5,000.00	0.00		Interest Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	4051-4000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
102,081.96	6,081.75	0.00	0.00	4051-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
102,081.96	6,081.75	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4051-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	3,408.20	0.00	0.00	4051-4000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
1,235,727.81	324,664.01	0.00	0.00	4051-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4546	Child Care Coordinator	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4546	ICTS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4546	Grants - Phoenix Place Dvlpmt	0.00	0.00	0.00	0.00	0.00
93,243.60	45,439.23	0.00	0.00	4051-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
1,328,971.41	373,511.44	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	4051-4000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	39,743.20	0.00	0.00	4051-4000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
0.00	54,094.91	0.00	0.00	4051-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	93,838.11	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,250,131.39	2,187,635.47	1,000,000.00	0.00	4051-4000-4995	Beginning Fund Balance	0.00	1,036,000.00	1,036,000.00	0.00	0.00
2,250,131.39	2,187,635.47	1,000,000.00	0.00		Fund Balances Totals:	0.00	1,036,000.00	1,036,000.00	0.00	0.00
3,698,140.26	2,696,194.37	1,039,800.00	0.00		REVENUES TOTALS:	0.00	1,075,800.00	1,075,800.00	0.00	0.00
				E10	Personnel Services					
578,088.46	56,077.23	0.00	0.00	4051-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
26.96	0.00	0.00	0.00	4051-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
42,161.03	4,281.93	0.00	0.00	4051-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
301.60	35.12	0.00	0.00	4051-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
66,276.05	2,143.87	0.00	0.00	4051-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
306.76	201.99	0.00	0.00	4051-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
235.45	14.45	0.00	0.00	4051-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
60,728.01	4,687.99	0.00	0.00	4051-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
13,296.92	1,289.81	0.00	0.00	4051-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
13,668.49	1,325.40	0.00	0.00	4051-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
775,089.73	70,057.79	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
1,817.71	0.00	0.00	0.00	4051-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
799.95	0.00	0.00	0.00	4051-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	4051-4000-6202	Legal Fees	0.00	15,000.00	15,000.00	0.00	0.00
0.00	550.79	0.00	0.00	4051-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
0.00	34,332.70	0.00	0.00	4051-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
2,301.37	120.00	0.00	0.00	4051-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
9,913.64	2,600.00	0.00	0.00	4051-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6265	Child Ad MH 22	0.00	0.00	0.00	0.00	0.00
8,874.42	0.00	0.00	0.00	4051-4000-6265	Computer Hardware Maint	0.00	0.00	0.00	0.00	0.00
5,243.91	(44.50)	0.00	0.00	4051-4000-6267	MH37	0.00	0.00	0.00	0.00	0.00
5,600.00	4,000.00	0.00	0.00	4051-4000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
15,166.00	0.00	0.00	0.00	4051-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6320	Recruitment	0.00	0.00	0.00	0.00	0.00
1,070.42	0.00	0.00	0.00	4051-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
79,632.40	14,580.00	70,000.00	0.00	4051-4000-6331	Computer Software	0.00	70,000.00	70,000.00	0.00	0.00
5,358.18	62.36	0.00	0.00	4051-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
173,542.42	256,184.34	0.00	0.00	4051-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,110.00	9,424.00	0.00	0.00	4051-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
447.01	0.00	0.00	0.00	4051-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,638.91	3.90	0.00	0.00	4051-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
7,949.29	323.14	0.00	0.00	4051-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4051-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,880.68	5,845.17	0.00	0.00	4051-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
11,780.43	146.70	0.00	0.00	4051-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
3,462.53	2,501.02	0.00	0.00	4051-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,995.70	0.00	0.00	0.00	4051-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
460.00	0.00	0.00	0.00	4051-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
8,956.63	0.00	0.00	0.00	4051-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
1,519.11	54.24	0.00	0.00	4051-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,727.88	43.13	0.00	0.00	4051-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
1,212.81	147.97	0.00	0.00	4051-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
(765.94)	169.31	0.00	0.00	4051-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
193.38	27.71	0.00	0.00	4051-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
10,970.54	3,034.67	0.00	0.00	4051-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
366,859.38	334,106.65	85,000.00	0.00		Material and Services Totals:	0.00	85,000.00	85,000.00	0.00	0.00
				E21	Interdepartmental Charges					
160,543.00	314,059.00	17,578.00	0.00	4051-4000-6990	Internal Services	0.00	71,332.00	71,332.00	0.00	0.00
51,618.00	54,734.00	0.00	0.00	4051-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
27,000.00	22,875.00	374.00	0.00	4051-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
2,730.00	14,640.00	453.00	0.00	4051-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
22,539.00	24,071.00	13,240.00	0.00	4051-4000-6994	Risk Management	0.00	8,521.00	8,521.00	0.00	0.00
36,714.00	45,074.00	24,800.00	0.00	4051-4000-6995	Insurance Liability	0.00	16,752.00	16,752.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
301,144.00	475,453.00	56,445.00	0.00		Interdepartmental Charges Totals:	0.00	96,605.00	96,605.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4051-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	4051-4000-8001	Note Payable Principal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
14,105.30	0.00	0.00	0.00	4051-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
194.70	0.00	0.00	0.00	4051-4000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
14,300.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
8,691.00	0.00	0.00	0.00	4051-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	69,861.00	0.00	0.00	4051-4000-9205	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00
0.00	277,861.00	0.00	0.00	4051-4000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
528,883.00	457,106.00	0.00	0.00	4051-4000-9405	Trans - MH Phoenix Place	0.00	0.00	0.00	0.00	0.00
0.00	24,200.00	0.00	0.00	4051-4000-9406	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
537,574.00	829,028.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	498,355.00	0.00	4051-4000-9800	Operating Contingency	0.00	94,195.00	94,195.00	0.00	0.00
0.00	0.00	498,355.00	0.00		Contigencies Totals:	0.00	94,195.00	94,195.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	400,000.00	0.00	4051-4000-9900	Reserve Future Expenditures	0.00	800,000.00	800,000.00	0.00	0.00
0.00	0.00	400,000.00	0.00		Fund Balance & Reserves Totals:	0.00	800,000.00	800,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
2,187,635.47	1,137,802.77	0.00	0.00	4051-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,187,635.47	1,137,802.77	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
4,182,602.58	2,846,448.21	1,039,800.00	0.00		EXPENDITURES TOTALS:	0.00	1,075,800.00	1,075,800.00	0.00	0.00
3,698,140.26	2,696,194.37	1,039,800.00	0.00		DEPARTMENT REVENUES	0.00	1,075,800.00	1,075,800.00	0.00	0.00
4,182,602.58	2,846,448.21	1,039,800.00	0.00		DEPARTMENT EXPENSES	0.00	1,075,800.00	1,075,800.00	0.00	0.00
(484,462.32)	(150,253.84)	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
3,698,140.26	2,696,194.37	1,039,800.00	0.00		FUND REVENUES	0.00	1,075,800.00	1,075,800.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,182,602.58	2,846,448.21	1,039,800.00	0.00		FUND EXPENSES	0.00	1,075,800.00	1,075,800.00	0.00	0.00
(484,462.32)	(150,253.84)	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
3,698,140.26	2,696,194.37	1,039,800.00	0.00		REPORT REVENUES	0.00	1,075,800.00	1,075,800.00	0.00	0.00
4,182,602.58	2,846,448.21	1,039,800.00	0.00		REPORT EXPENSES	0.00	1,075,800.00	1,075,800.00	0.00	0.00
(484,462.32)	(150,253.84)	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
389.16	0.00	0.00	0.00	4054-4000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
1,443.21	16,564.98	0.00	0.00	4054-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
11,598.07	3,010.02	0.00	0.00	4054-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
6,585.08	343.38	0.00	0.00	4054-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
2,006.07	2,391.65	0.00	0.00	4054-4000-4342	Collection Agency	0.00	0.00	0.00	0.00	0.00
1,294.75	45.40	0.00	0.00	4054-4000-4346	Records Request	0.00	0.00	0.00	0.00	0.00
23,316.34	22,355.43	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
326.00	0.00	0.00	0.00	4054-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
326.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4054-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
12,960.04	1,640.00	0.00	0.00	4054-4000-4645	Medicare	0.00	0.00	0.00	0.00	0.00
12,960.04	1,640.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4054-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
9,287.50	0.00	0.00	0.00	4054-4000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
451,660.91	0.00	0.00	0.00	4054-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-4545	MH 24 Acute Care	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-4545	MH 25 Crisis	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-4545	MH 30 PSRB	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-4545	MH 20 Non Residential Adult	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
556,975.64	77,696.17	0.00	0.00	4054-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
1,017,924.05	77,696.17	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
1,054,526.43	101,691.60	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
578,005.39	49,453.36	0.00	0.00	4054-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
938.85	0.00	0.00	0.00	4054-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
42,771.57	3,763.43	0.00	0.00	4054-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
337.50	28.13	0.00	0.00	4054-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
104,890.52	2,969.08	0.00	0.00	4054-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
251.19	6.09	0.00	0.00	4054-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
244.80	5.95	0.00	0.00	4054-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
60,595.46	5,243.36	0.00	0.00	4054-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
13,315.63	1,137.47	0.00	0.00	4054-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
14,055.51	1,212.57	0.00	0.00	4054-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
815,406.42	63,819.44	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
671.25	0.00	0.00	0.00	4054-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
668.75	0.00	0.00	0.00	4054-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	23.33	0.00	0.00	4054-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
1,685.83	0.00	0.00	0.00	4054-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
314.00	0.00	0.00	0.00	4054-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
14,079.50	135.25	0.00	0.00	4054-4000-6265	Client Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6265	Computer Hardware Maint	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6265	Cont Svce - Psychiatrist	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6266	Drop In Center	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00	4054-4000-6267	Respite Foster Homes	0.00	0.00	0.00	0.00	0.00
319.26	0.00	0.00	0.00	4054-4000-6267	Socialization Therapy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,882.08	0.00	0.00	0.00	4054-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
12,174.76	0.00	0.00	0.00	4054-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
3,314.00	232.77	0.00	0.00	4054-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
33.40	122.15	0.00	0.00	4054-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,584.63	0.00	0.00	0.00	4054-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,906.91	0.00	0.00	0.00	4054-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
72.67	0.00	0.00	0.00	4054-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,903.28	0.00	0.00	0.00	4054-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
5,148.67	0.00	0.00	0.00	4054-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
1.97	0.00	0.00	0.00	4054-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
246.98	0.00	0.00	0.00	4054-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
1,734.91	0.00	0.00	0.00	4054-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
4,868.51	28.82	0.00	0.00	4054-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
12.75	0.00	0.00	0.00	4054-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
95.22	0.00	0.00	0.00	4054-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
7,706.22	0.00	0.00	0.00	4054-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
228.00	555.28	0.00	0.00	4054-4000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
363.55	0.00	0.00	0.00	4054-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
13,793.60	(175.32)	0.00	0.00	4054-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
77,510.70	922.28	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
99,071.00	0.00	0.00	0.00	4054-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
3,570.00	0.00	0.00	0.00	4054-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
102,641.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
2,079.00	0.00	0.00	0.00	4054-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
2,079.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4054-4000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
997,637.12	64,741.72	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
1,054,526.43	101,691.60	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
997,637.12	64,741.72	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
56,889.31	36,949.88	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
1,054,526.43	101,691.60	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
997,637.12	64,741.72	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
56,889.31	36,949.88	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
1,054,526.43	101,691.60	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
997,637.12	64,741.72	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
56,889.31	36,949.88	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	10,000.00	0.00	0.00	4055-4000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
3,357.19	16,717.05	0.00	0.00	4055-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
12,182.25	2,490.91	0.00	0.00	4055-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
6,676.75	219.47	0.00	0.00	4055-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
1,391.54	0.00	0.00	0.00	4055-4000-4346	Records Request	0.00	0.00	0.00	0.00	0.00
23,607.73	29,427.43	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
20,783.97	4,019.66	0.00	0.00	4055-4000-4645	Medicare	0.00	0.00	0.00	0.00	0.00
20,783.97	4,019.66	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
564,136.17	0.00	0.00	0.00	4055-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
564,136.17	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
608,527.87	33,447.09	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
187,503.54	30,762.86	0.00	0.00	4055-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
8,136.29	0.00	0.00	0.00	4055-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
14,891.59	2,349.53	0.00	0.00	4055-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
84.98	8.84	0.00	0.00	4055-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
14,391.10	75.45	0.00	0.00	4055-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
59.46	(1.74)	0.00	0.00	4055-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
57.98	(1.70)	0.00	0.00	4055-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
19,859.08	4,799.30	0.00	0.00	4055-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
4,499.46	707.53	0.00	0.00	4055-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
4,811.40	758.08	0.00	0.00	4055-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
254,294.88	39,458.15	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	58.33	0.00	0.00	4055-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
135.00	0.00	0.00	0.00	4055-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6265	Computer Hardware Maint	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6265	Cont Svce - Psychiatrist	0.00	0.00	0.00	0.00	0.00
389,857.56	0.00	0.00	0.00	4055-4000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
30.00	0.00	0.00	0.00	4055-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
782.97	0.00	0.00	0.00	4055-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
740.00	0.00	0.00	0.00	4055-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
(413.17)	0.00	0.00	0.00	4055-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
366.91	59.85	0.00	0.00	4055-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
2,277.31	0.00	0.00	0.00	4055-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
927.42	49.74	0.00	0.00	4055-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
195.34	0.00	0.00	0.00	4055-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
538.93	0.00	0.00	0.00	4055-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
3,656.06	786.81	0.00	0.00	4055-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
399,094.33	954.73	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
18,013.00	0.00	0.00	0.00	4055-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
1,260.00	0.00	0.00	0.00	4055-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
19,273.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4055-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4055-4000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
672,662.21	40,412.88	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
608,527.87	33,447.09	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
672,662.21	40,412.88	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
(64,134.34)	(6,965.79)	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
608,527.87	33,447.09	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
672,662.21	40,412.88	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(64,134.34)	(6,965.79)	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
608,527.87	33,447.09	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
672,662.21	40,412.88	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
(64,134.34)	(6,965.79)	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
1,200.00	0.00	0.00	0.00	4056-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-4346	Revenues - Vending Machine	0.00	0.00	0.00	0.00	0.00
1,200.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4056-4000-4645	Title 19	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
62,563.33	18.00	0.00	0.00	4056-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
203,379.50	11,754.18	0.00	0.00	4056-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
265,942.83	11,772.18	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
267,142.83	11,772.18	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
133,607.08	0.00	0.00	0.00	4056-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
9,829.09	0.00	0.00	0.00	4056-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
77.04	0.00	0.00	0.00	4056-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
16,870.80	0.00	0.00	0.00	4056-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
57.56	0.00	0.00	0.00	4056-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
56.10	0.00	0.00	0.00	4056-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
14,061.54	0.00	0.00	0.00	4056-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,071.79	0.00	0.00	0.00	4056-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
3,165.47	0.00	0.00	0.00	4056-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
180,796.47	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
309.14	0.00	0.00	0.00	4056-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
3,990.00	0.00	0.00	0.00	4056-4000-6265	Client Transportation	0.00	0.00	0.00	0.00	0.00
459.09	0.00	0.00	0.00	4056-4000-6267	Socialization Therapy	0.00	0.00	0.00	0.00	0.00
2,809.72	0.00	0.00	0.00	4056-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
2,009.67	117.51	0.00	0.00	4056-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,284.85	0.00	0.00	0.00	4056-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,477.27	0.00	0.00	0.00	4056-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,068.34	0.00	0.00	0.00	4056-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6654	Vending Machine Expense	0.00	0.00	0.00	0.00	0.00
2,234.01	0.00	0.00	0.00	4056-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
3,815.11	186.76	0.00	0.00	4056-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
21,457.20	304.27	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
420.00	0.00	0.00	0.00	4056-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
420.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4056-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4056-4000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
202,673.67	304.27	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
267,142.83	11,772.18	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
202,673.67	304.27	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
64,469.16	11,467.91	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
267,142.83	11,772.18	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
202,673.67	304.27	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
64,469.16	11,467.91	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
267,142.83	11,772.18	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
202,673.67	304.27	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
64,469.16	11,467.91	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4057-4000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	31,900.00	0.00	0.00	4057-4000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
73,011.05	6,301.60	0.00	0.00	4057-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
12,230.92	0.00	0.00	0.00	4057-4000-4345	Respite Care	0.00	0.00	0.00	0.00	0.00
730.00	1,211.00	0.00	0.00	4057-4000-4346	Secure Transport	0.00	0.00	0.00	0.00	0.00
85,971.97	39,412.60	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4057-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	21,000.00	0.00	0.00	4057-4000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	21,000.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4057-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4057-4000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-4545	MH 24 Acute Care	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4057-4000-4545	MH 30 PSRB	0.00	0.00	0.00	0.00	0.00
35,492.04	2,957.67	0.00	0.00	4057-4000-4545	MH 20 Non Residential Adult	0.00	0.00	0.00	0.00	0.00
600,816.13	0.00	0.00	0.00	4057-4000-4545	MH 28 Residential Treatment	0.00	0.00	0.00	0.00	0.00
481,800.00	0.00	0.00	0.00	4057-4000-4546	JBH Acute Care Contract	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-4547	Non Resident adult MH	0.00	0.00	0.00	0.00	0.00
5,293.56	738.18	0.00	0.00	4057-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
1,123,401.73	3,695.85	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
528,883.00	457,106.00	0.00	0.00	4057-4000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
528,883.00	457,106.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
1,738,256.70	521,214.45	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
850,946.58	75,444.16	0.00	0.00	4057-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
5,097.27	156.14	0.00	0.00	4057-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
63,287.89	5,764.84	0.00	0.00	4057-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
606.05	43.79	0.00	0.00	4057-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
127,013.66	201.20	0.00	0.00	4057-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
369.60	0.00	0.00	0.00	4057-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
360.22	0.00	0.00	0.00	4057-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
73,045.12	6,381.70	0.00	0.00	4057-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
19,672.25	1,738.78	0.00	0.00	4057-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
21,025.96	1,874.94	0.00	0.00	4057-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
1,161,424.60	91,605.55	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
388.75	0.00	0.00	0.00	4057-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
4,999.92	833.32	0.00	0.00	4057-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
3,000.00	137.00	0.00	0.00	4057-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	155.00	0.00	0.00	4057-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
120.00	42.00	0.00	0.00	4057-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
13,248.28	2,254.36	0.00	0.00	4057-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
725.82	1,645.39	0.00	0.00	4057-4000-6244	Secure Transport	0.00	0.00	0.00	0.00	0.00
1,849.53	0.00	0.00	0.00	4057-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6267	Non Resident Adult MH	0.00	0.00	0.00	0.00	0.00
2,714.77	0.00	0.00	0.00	4057-4000-6267	Socialization Therapy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
5,630.25	788.49	0.00	0.00	4057-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
5,016.39	285.26	0.00	0.00	4057-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,361.71	0.00	0.00	0.00	4057-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,577.17	0.00	0.00	0.00	4057-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
21,943.47	313.65	0.00	0.00	4057-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,983.53	1,870.00	0.00	0.00	4057-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,598.61	0.00	0.00	0.00	4057-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
9,374.38	627.34	0.00	0.00	4057-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	13.81	0.00	0.00	4057-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
394.52	0.00	0.00	0.00	4057-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
33,845.62	3,968.95	0.00	0.00	4057-4000-6623	Food	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
334.16	98.89	0.00	0.00	4057-4000-6642	Supplies - Respite	0.00	0.00	0.00	0.00	0.00
399.66	0.00	0.00	0.00	4057-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
3,615.58	0.00	0.00	0.00	4057-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
3,832.49	226.28	0.00	0.00	4057-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
3,674.78	591.88	0.00	0.00	4057-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
5,795.25	26,801.76	0.00	0.00	4057-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
1,056.17	245.90	0.00	0.00	4057-4000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,806.84	110.83	0.00	0.00	4057-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
6,020.07	(182.85)	0.00	0.00	4057-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
140,307.72	40,827.26	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,780.00	0.00	0.00	0.00	4057-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
3,780.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4057-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	4057-4000-8001	Note Payable Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
94,397.01	306,904.98	0.00	0.00	4057-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
1,302.99	4,000.00	0.00	0.00	4057-4000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
95,700.00	310,904.98	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4057-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
1,401,212.32	443,337.79	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
1,738,256.70	521,214.45	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,401,212.32	443,337.79	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
337,044.38	77,876.66	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
1,738,256.70	521,214.45	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
1,401,212.32	443,337.79	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
337,044.38	77,876.66	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,738,256.70	521,214.45	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
1,401,212.32	443,337.79	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
337,044.38	77,876.66	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	4058-4000-4223	Forfeitures - Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
2,722.38	0.00	0.00	0.00	4058-4000-4345	AD 66 Drug Outpatient	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4345	AD 83	0.00	0.00	0.00	0.00	0.00
2,722.38	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
127,537.00	74,238.00	0.00	0.00	4058-4000-4645	Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00
134,116.00	39,969.28	0.00	0.00	4058-4000-4645	Projects - County Drug	0.00	0.00	0.00	0.00	0.00
261,653.00	114,207.28	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
3,258.03	3,763.66	0.00	0.00	4058-4000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
55,155.73	16,034.76	0.00	0.00	4058-4000-4509	HB 2145 County Share	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
868,747.98	0.00	0.00	0.00	4058-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4545	AD 80 Prob Gamb Prev	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4545	AD 81 Problem Gambing Trtmnt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4545	MH 24 Acute Care	0.00	0.00	0.00	0.00	0.00
0.00	0.02	0.00	0.00	4058-4000-4545	AD 66A ITRS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4546	Grants - Phoenix Place Dvlpmt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4547	Detox	0.00	0.00	0.00	0.00	0.00
275,480.04	0.00	0.00	0.00	4058-4000-4547	AD 61 ALC resident	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
161,100.00	0.00	0.00	0.00	4058-4000-4547	Services - AD Residnt Capacity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-4547	AD 70 Prev/Ely Detect	0.00	0.00	0.00	0.00	0.00
654,013.36	91,299.21	0.00	0.00	4058-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
2,017,755.14	111,097.65	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
2,282,130.52	225,304.93	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
10,689.95	3,393.31	0.00	0.00	4058-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
15.41	0.00	0.00	0.00	4058-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
739.69	259.56	0.00	0.00	4058-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
8.46	2.68	0.00	0.00	4058-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
9.57	1.74	0.00	0.00	4058-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
9.35	1.70	0.00	0.00	4058-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
1,125.59	394.47	0.00	0.00	4058-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
246.15	78.03	0.00	0.00	4058-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
249.31	80.09	0.00	0.00	4058-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
13,093.48	4,211.58	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
14.36	0.00	0.00	0.00	4058-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	39,146.12	0.00	0.00	4058-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6242	Detox	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6245	Outpatient Alcohol Drug Trtmt	0.00	0.00	0.00	0.00	0.00
275,480.04	0.00	0.00	0.00	4058-4000-6264	AD 61 ALC Residential	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 61 Problem Gambling Trtmt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 66 Juvenile	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 66A ITRS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 70 Prevention	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 70 Prevention Special	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 80 Problem Gambling Prevent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6264	AD 83	0.00	0.00	0.00	0.00	0.00
161,100.00	0.00	0.00	0.00	4058-4000-6264	AD Residential Capacity S	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
128,099.91	0.00	0.00	0.00	4058-4000-6265	Adult Outpatient - OHP	0.00	0.00	0.00	0.00	0.00
0.00	930.06	0.00	0.00	4058-4000-6265	Child Ad MH 22	0.00	0.00	0.00	0.00	0.00
11,032.61	800.64	0.00	0.00	4058-4000-6265	Child Crisis Expense	0.00	0.00	0.00	0.00	0.00
692,861.00	0.00	0.00	0.00	4058-4000-6265	Child Outpatient - OHP	0.00	0.00	0.00	0.00	0.00
5,310.00	0.00	0.00	0.00	4058-4000-6266	LADPC SB 1065	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6266	MH 2145 KADA - Service Fee	0.00	0.00	0.00	0.00	0.00
36,000.00	3,000.00	0.00	0.00	4058-4000-6266	MH 2145 LFS - Service Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6266	MH 24 Adult Int	0.00	0.00	0.00	0.00	0.00
568,476.41	44,403.73	0.00	0.00	4058-4000-6267	MH37	0.00	0.00	0.00	0.00	0.00
5,456.00	0.00	0.00	0.00	4058-4000-6267	Non Resident Adult MH	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6267	Protocol - On Call	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6267	Respite Foster Homes	0.00	0.00	0.00	0.00	0.00
136,192.48	34,381.47	0.00	0.00	4058-4000-6335	Special Project Drug CRT Grant	0.00	0.00	0.00	0.00	0.00
157,704.42	67,506.15	0.00	0.00	4058-4000-6335	Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,116.00	0.00	0.00	0.00	4058-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
2,178,843.23	190,168.17	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	4058-4000-8001	Note Payable Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4058-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
2,191,936.71	194,379.75	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,282,130.52	225,304.93	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
2,191,936.71	194,379.75	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
90,193.81	30,925.18	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
2,282,130.52	225,304.93	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
2,191,936.71	194,379.75	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
90,193.81	30,925.18	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
2,282,130.52	225,304.93	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
2,191,936.71	194,379.75	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
90,193.81	30,925.18	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	856.90	0.00	0.00	4060-4000-4301	Copies	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4345	DD 50 - Resident Fac	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4345	DD 51 - Supported Living	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4345	DD 54 Emp Alt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4345	DD 56 Rent Subsidy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4345	DD Cash in Treasury Advance	0.00	0.00	0.00	0.00	0.00
0.00	856.90	0.00	0.00		Charges for Service Totals:	0.00	100.00	100.00	0.00	0.00
				R40	Other Local Revenue					
41.00	39.20	0.00	0.00	4060-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
41.00	39.20	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	4060-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
187,075.00	216,909.75	232,224.00	0.00	4060-4000-4645	LA02 Eligibility	0.00	0.00	0.00	0.00	0.00
187,075.00	216,909.75	232,224.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4060-4000-4500	Grants - State	0.00	1,399,908.00	1,399,908.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4545	MH 30 PSRB	0.00	0.00	0.00	0.00	0.00
16,739.70	21,502.20	23,170.00	0.00	4060-4000-4545	DD 150 Family Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4546	Services - DD 53 Transport	0.00	0.00	0.00	0.00	0.00
2,640.00	0.00	0.00	0.00	4060-4000-4546	DD 57 Special Project	0.00	0.00	0.00	0.00	0.00
74,926.50	71,876.50	74,928.00	0.00	4060-4000-4546	DD 55	0.00	0.00	0.00	0.00	0.00
2,921.31	13,549.04	4,320.00	0.00	4060-4000-4546	DD 151	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4060-4000-4547	DD 49 Family Support	0.00	0.00	0.00	0.00	0.00
209,507.71	387,726.37	309,804.00	0.00	4060-4000-4547	DD 49 In Home Support	0.00	0.00	0.00	0.00	0.00
784,227.92	777,580.10	761,412.00	0.00	4060-4000-4547	DD 48 Case Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-4547	DD 147 Quality Assurance	0.00	0.00	0.00	0.00	0.00
26,467.80	3,636.82	0.00	0.00	4060-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
1,117,430.94	1,275,871.03	1,173,634.00	0.00		State of Oregon Totals:	0.00	1,399,908.00	1,399,908.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	4060-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	24,200.00	0.00	0.00	4060-4000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
0.00	24,200.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
519,364.76	787,866.37	800,000.00	0.00	4060-4000-4995	Beginning Fund Balance	0.00	1,230,209.00	1,230,209.00	0.00	0.00
519,364.76	787,866.37	800,000.00	0.00		Fund Balances Totals:	0.00	1,230,209.00	1,230,209.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		REVENUES TOTALS:	0.00	2,630,217.00	2,630,217.00	0.00	0.00
				E10	Personnel Services					
515,154.56	533,361.98	561,797.00	0.00	4060-4000-5000	Salaries and Wages	13.75	658,531.00	658,531.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
37,664.52	39,252.99	42,977.00	0.00	4060-4000-5110	FICA	0.00	50,378.00	50,378.00	0.00	0.00
301.48	333.95	405.00	0.00	4060-4000-5120	Workmans Compensation Tax	0.00	476.00	476.00	0.00	0.00
74,908.54	78,613.81	126,000.00	0.00	4060-4000-5130	Medical Insurance	0.00	155,400.00	155,400.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
249.42	295.95	316.00	0.00	4060-4000-5133	Life Insurance	0.00	244.00	244.00	0.00	0.00
243.10	241.40	245.00	0.00	4060-4000-5134	Short Term Disability	0.00	2,562.00	2,562.00	0.00	0.00
56,631.20	85,122.99	95,505.00	0.00	4060-4000-5140	Retirement - General	0.00	111,950.00	111,950.00	0.00	0.00
11,844.26	12,265.92	9,832.00	0.00	4060-4000-5156	Unemployment Compensation	0.00	11,524.00	11,524.00	0.00	0.00
12,204.81	12,687.40	11,236.00	0.00	4060-4000-5157	Workmans Compensation	0.00	13,171.00	13,171.00	0.00	0.00
709,201.89	762,176.39	848,313.00	0.00		Personnel Services Totals:	13.75	1,004,236.00	1,004,236.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	1,000.00	0.00	4060-4000-6120	Committee Expenses	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6200	Contract Services	0.00	8,796.00	8,796.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6200	Contract Personnel Services	0.00	20,000.00	20,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,277.00	166.60	500.00	0.00	4060-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6205	Shredding Services	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	4060-4000-6208	Moving Expenses	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6232	Software Support	0.00	20,000.00	20,000.00	0.00	0.00
1,762.50	250.00	0.00	0.00	4060-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
6,089.03	5,141.88	5,750.00	0.00	4060-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6244	Secure Transport	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
1,932.50	502.50	4,320.00	0.00	4060-4000-6265	Client Assistance - LT Div	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6266	DD 50 Reach Group Home	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6266	DD 51 Supported Living	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6266	DD 54 Emp Alt	0.00	0.00	0.00	0.00	0.00
2,140.00	0.00	0.00	0.00	4060-4000-6266	DD 57 Special Projects	0.00	0.00	0.00	0.00	0.00
213,803.96	250,208.51	332,973.00	0.00	4060-4000-6266	FS - Client Assistance	0.00	30,000.00	30,000.00	0.00	0.00
0.00	2,314.00	2,400.00	0.00	4060-4000-6310	Dues & Fees	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	3,000.00	0.00	4060-4000-6330	Office Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	10,000.00	0.00	4060-4000-6331	Office Furniture	0.00	25,000.00	25,000.00	0.00	0.00
7,050.00	7,172.74	7,500.00	0.00	4060-4000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
4,527.74	4,695.03	4,750.00	0.00	4060-4000-6333	Vehicle Fuel	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6517	Refunds	0.00	65,000.00	65,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
1,052.83	1,075.26	1,500.00	0.00	4060-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,841.43	2,826.15	5,000.00	0.00	4060-4000-6536	Vehicle Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
2,605.00	619.89	2,000.00	0.00	4060-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
271.25	198.75	3,000.00	0.00	4060-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,718.00	2,158.35	3,000.00	0.00	4060-4000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
894.26	1,029.16	1,500.00	0.00	4060-4000-6601	Supplies - Other	0.00	11,000.00	11,000.00	0.00	0.00
0.00	878.70	700.00	0.00	4060-4000-6602	Copier Maint & Supplies	0.00	2,000.00	2,000.00	0.00	0.00
776.75	1,120.87	1,000.00	0.00	4060-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
112.25	109.00	500.00	0.00	4060-4000-6604	Publications & Periodicals	0.00	100.00	100.00	0.00	0.00
2,071.28	3,292.82	5,000.00	0.00	4060-4000-6701	Mgmt Travel & Training	0.00	6,000.00	6,000.00	0.00	0.00
6,878.05	4,280.50	5,000.00	0.00	4060-4000-6702	Staff Travel & Training	0.00	7,500.00	7,500.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,692.25	2,519.68	2,750.00	0.00	4060-4000-6750	Utilities - Gas	0.00	50.00	50.00	0.00	0.00
630.54	709.47	800.00	0.00	4060-4000-6751	Utilities - Water & Sewer	0.00	140.00	140.00	0.00	0.00
10,187.12	8,611.30	7,500.00	0.00	4060-4000-6752	Utilities - Electricity	0.00	2,000.00	2,000.00	0.00	0.00
901.93	1,113.68	500.00	0.00	4060-4000-6753	Garbage Pickup	0.00	166.00	166.00	0.00	0.00
8,074.77	9,376.52	8,500.00	0.00	4060-4000-6755	Telephone	0.00	11,760.00	11,760.00	0.00	0.00
282,290.44	310,371.36	430,443.00	0.00		Material and Services Totals:	0.00	234,612.00	234,612.00	0.00	0.00
				E21	Interdepartmental Charges					
31,523.00	34,895.00	41,261.00	0.00	4060-4000-6990	Internal Services	0.00	42,847.00	42,847.00	0.00	0.00
0.00	0.00	16,092.00	0.00	4060-4000-6991	Facility Services	0.00	28,133.00	28,133.00	0.00	0.00
0.00	4,875.00	4,862.00	0.00	4060-4000-6992	Steering Comm Hardware Chg	0.00	4,704.00	4,704.00	0.00	0.00
2,730.00	3,660.00	5,436.00	0.00	4060-4000-6993	Steering Comm User Chg	0.00	5,700.00	5,700.00	0.00	0.00
0.00	0.00	2,638.00	0.00	4060-4000-6994	Risk Management	0.00	5,604.00	5,604.00	0.00	0.00
0.00	0.00	4,932.00	0.00	4060-4000-6995	Insurance Liability	0.00	11,018.00	11,018.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-6999	Tech Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
34,253.00	43,430.00	75,221.00	0.00		Interdepartmental Charges Totals:	0.00	107,506.00	107,506.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4060-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4060-4000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
10,300.00	10,300.00	10,000.00	0.00	4060-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
10,300.00	10,300.00	10,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	841,881.00	0.00	4060-4000-9800	Operating Contingency	0.00	121,863.00	121,863.00	0.00	0.00
0.00	0.00	841,881.00	0.00		Contigencies Totals:	0.00	121,863.00	121,863.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4060-4000-9900	Reserve Future Expenditures	0.00	1,162,000.00	1,162,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	1,162,000.00	1,162,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
787,866.37	1,179,465.50	0.00	0.00	4060-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
787,866.37	1,179,465.50	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		EXPENDITURES TOTALS:	13.75	2,630,217.00	2,630,217.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		DEPARTMENT REVENUES	0.00	2,630,217.00	2,630,217.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		DEPARTMENT EXPENSES	13.75	2,630,217.00	2,630,217.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Totals:	(13.75)	0.00	0.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		FUND REVENUES	0.00	2,630,217.00	2,630,217.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		FUND EXPENSES	13.75	2,630,217.00	2,630,217.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Totals:	(13.75)	0.00	0.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		REPORT REVENUES	0.00	2,630,217.00	2,630,217.00	0.00	0.00
1,823,911.70	2,305,743.25	2,205,858.00	0.00		REPORT EXPENSES	13.75	2,630,217.00	2,630,217.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(13.75)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
30,300.00	33,523.80	36,360.00	0.00	4061-4000-4305	Rental Income	0.00	36,748.00	36,748.00	0.00	0.00
30,300.00	33,523.80	36,360.00	0.00		Charges for Service Totals:	0.00	36,748.00	36,748.00	0.00	0.00
				R40	Other Local Revenue					
720.96	12,691.67	0.00	0.00	4061-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
720.96	12,691.67	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
29.99	0.00	0.00	0.00	4061-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
29.99	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
24,572.41	0.00	0.00	0.00	4061-4000-4933	Trans - Reserve	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	33,117.86	33,118.00	0.00	4061-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	33,117.86	33,118.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		REVENUES TOTALS:	0.00	36,748.00	36,748.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	4061-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	4061-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
720.96	0.00	5,000.00	0.00	4061-4000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
6,677.30	16,784.70	7,000.00	0.00	4061-4000-6538	Building Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
1,508.60	(133.94)	0.00	0.00	4061-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
170.82	0.00	0.00	0.00	4061-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
195.51	0.00	0.00	0.00	4061-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
32.31	0.00	0.00	0.00	4061-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
9,305.50	16,650.76	12,000.00	0.00		Material and Services Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				E40	Debt Service					
8,378.68	9,161.91	9,192.00	0.00	4061-4000-8001	Note Payable Principal	0.00	13,200.00	13,200.00	0.00	0.00
4,821.32	4,038.09	4,008.00	0.00	4061-4000-8002	Note Payable Interest	0.00	0.00	0.00	0.00	0.00
13,200.00	13,200.00	13,200.00	0.00		Debt Service Totals:	0.00	13,200.00	13,200.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4061-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	16,826.00	0.00	4061-4000-9800	Operating Contingency	0.00	20,548.00	20,548.00	0.00	0.00
0.00	0.00	16,826.00	0.00		Contigencies Totals:	0.00	20,548.00	20,548.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	27,452.00	0.00	4061-4000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	27,452.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
33,117.86	49,482.57	0.00	0.00	4061-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
33,117.86	49,482.57	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		EXPENDITURES TOTALS:	0.00	36,748.00	36,748.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
55,623.36	79,333.33	69,478.00	0.00		DEPARTMENT REVENUES	0.00	36,748.00	36,748.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		DEPARTMENT EXPENSES	0.00	36,748.00	36,748.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		FUND REVENUES	0.00	36,748.00	36,748.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		FUND EXPENSES	0.00	36,748.00	36,748.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		REPORT REVENUES	0.00	36,748.00	36,748.00	0.00	0.00
55,623.36	79,333.33	69,478.00	0.00		REPORT EXPENSES	0.00	36,748.00	36,748.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:28PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2452	Mental Health Rent Reserve DD					
				4050	Mental Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4061-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4061-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	4061-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
24,572.41	0.00	0.00	0.00	4061-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	4061-4000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6236	Heating & Air Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4061-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
24,572.41	0.00	0.00	0.00	4061-4000-9405	Trans - Mental Health	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	4061-4000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4061-4000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	4061-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Mental Health Rent Reserve DD To	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
24,572.41	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
24,572.41	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 2014 - 2015, our office recovered $1,226,471.19 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 $36,963,000.00 in USDVA Compensation and Pension benefits in fiscal year 2013. Using the economic multiplier effect of 7, this yields economic activity in our county of $258,741,000.00.

- The County Veterans' Service office has assisted 1,979 veterans and their dependents with in-office visits from July 1, 2014 to December 31, 2014. We have also made 14 out-of-office visits to veterans living in assisted care facilities. In addition our office has responded to 2,852 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 business 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 $20,000 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:

This budget reflects a probable move to Vandenberg Road in August, 2015.

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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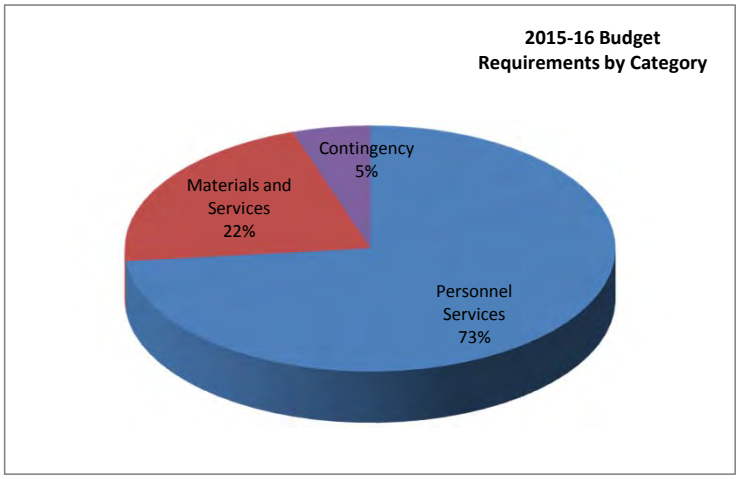
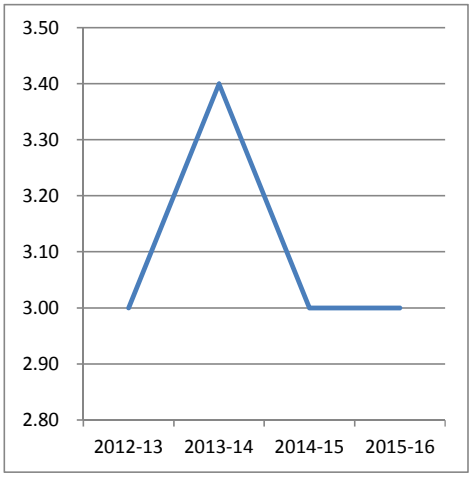
Klamath County, Oregon
2015-2016 Budget Financial Presentation
4070 Veterans Services

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	166,876	181,096	190,732	195,573
Materials and Services	79,520	78,131	57,059	57,400
Subtotal Current Expenditures	**246,396**	**259,227**	**247,791**	**252,973**
Interfund Transfers	2,144	2,144	-	-
Contingency	-	-	18,899	13,717
Unappropriated Fund Balance	86,205	65,315	-	-
Subtotal Noncurrent Expenditures	**88,349**	**67,459**	**18,899**	**13,717**
Total Requirements by Budgetary Category	**334,745**	**326,686**	**266,690**	**266,690**
Requirements by Fund				
Veterans Service (2470)	334,745	326,686	266,690	266,690
Total Requirements by Fund	**334,745**	**326,686**	**266,690**	**266,690**
Resources by Budgetary Category				
Taxes	208,299	183,999	186,000	186,000
Intergovernmental	49,003	56,150	10,440	10,440
Investment Earnings	251	332	250	250
Miscellaneous	10	-	-	-
Beginning Fund Balance	77,182	86,205	70,000	70,000
Total Resources by Budgetary Category	**334,745**	**326,686**	**266,690**	**266,690**
Full-Time Employee Equivalents	3.00	3.40	3.00	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Veterans Services	266,690	195,573	3.00
Total Mandates	**266,690**	**195,573**	**3.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Veterans	Filled	Veterans Service Officer	1.0000	Department Head	Non-union	DF04	7	$51,816.12	$906.78	$3,963.93	$1,036.32	$34.58	$11,100.00	$0.00	$58.08	$183.00	$8,808.74	$77,907.56
Veterans	Filled	Asst Veterans Svc Offic	1.0000	Full-time Local 121	Local 121	LH13	7	$37,893.58	$663.14	$2,898.86	$757.87	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,441.91	$59,987.23
Veterans	Filled	Office Specialist	1.0000	Full-time Local 121	Local 121	LH12	7	$36,094.17	$631.65	$2,761.20	$721.88	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,136.01	$57,676.78
													$0.00					
			3.0000					**$125,803.87**	**$2,201.57**	**$9,624.00**	**$2,516.08**	**$103.75**	**$33,300.00**	**$0.00**	**$86.64**	**$549.00**	**$21,386.66**	**$195,571.56**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2470	Veterans Service					
				4070	Veterans Services					
				R10	Property Taxes					
209,094.58	184,213.93	186,000.00	0.00	4071-4000-4001	Property Taxes - Current	0.00	186,000.00	186,000.00	0.00	0.00
(795.78)	(214.46)	0.00	0.00	4071-4000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
208,298.80	183,999.47	186,000.00	0.00		Property Taxes Totals:	0.00	186,000.00	186,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4071-4000-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
10.00	0.00	0.00	0.00	4071-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
10.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
251.29	331.68	250.00	0.00	4071-4000-4495	Investments - Interest On	0.00	250.00	250.00	0.00	0.00
251.29	331.68	250.00	0.00		Interest Totals:	0.00	250.00	250.00	0.00	0.00
				R51	State of Oregon					
49,002.92	56,150.12	10,440.00	0.00	4071-4000-4548	Grants - Dep of Vetrans Affair	0.00	10,440.00	10,440.00	0.00	0.00
49,002.92	56,150.12	10,440.00	0.00		State of Oregon Totals:	0.00	10,440.00	10,440.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	4071-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
77,181.59	86,204.70	70,000.00	0.00	4071-4000-4995	Beginning Fund Balance	0.00	70,000.00	70,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
77,181.59	86,204.70	70,000.00	0.00		Fund Balances Totals:	0.00	70,000.00	70,000.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		REVENUES TOTALS:	0.00	266,690.00	266,690.00	0.00	0.00
				E10	Personnel Services					
113,516.81	118,082.99	123,785.00	0.00	4071-4000-5000	Salaries and Wages	3.00	125,804.00	125,804.00	0.00	0.00
818.51	1,110.37	0.00	0.00	4071-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
8,269.71	8,966.33	9,470.00	0.00	4071-4000-5110	FICA	0.00	9,624.00	9,624.00	0.00	0.00
79.12	88.86	103.00	0.00	4071-4000-5120	Workmans Compensation Tax	0.00	104.00	104.00	0.00	0.00
26,250.00	28,250.30	31,500.00	0.00	4071-4000-5130	Medical Insurance	0.00	33,300.00	33,300.00	0.00	0.00
127.90	127.80	128.00	0.00	4071-4000-5133	Life Insurance	0.00	87.00	87.00	0.00	0.00
61.20	61.20	61.00	0.00	4071-4000-5134	Short Term Disability	0.00	549.00	549.00	0.00	0.00
12,453.72	18,874.35	21,043.00	0.00	4071-4000-5140	Retirement - General	0.00	21,387.00	21,387.00	0.00	0.00
2,626.37	2,738.85	2,166.00	0.00	4071-4000-5156	Unemployment Compensation	0.00	2,202.00	2,202.00	0.00	0.00
2,672.27	2,794.62	2,476.00	0.00	4071-4000-5157	Workmans Compensation	0.00	2,516.00	2,516.00	0.00	0.00
166,875.61	181,095.67	190,732.00	0.00		Personnel Services Totals:	3.00	195,573.00	195,573.00	0.00	0.00
				E20	Material and Services					
16,299.35	3,134.70	0.00	0.00	4071-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
1,103.70	0.00	1,000.00	0.00	4071-4000-6204	Maintenance Contracts	0.00	1,000.00	1,000.00	0.00	0.00
0.00	396.51	150.00	0.00	4071-4000-6205	Shredding Services	0.00	150.00	150.00	0.00	0.00
1,454.50	1,462.25	0.00	0.00	4071-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
240.00	1,997.00	225.00	0.00	4071-4000-6310	Dues & Fees	0.00	225.00	225.00	0.00	0.00
1,208.56	6,648.38	0.00	0.00	4071-4000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
375.00	2,547.12	0.00	0.00	4071-4000-6511	Public Outreach	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,750.00	0.00	0.00	0.00	4071-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,871.89	1,022.22	1,350.00	0.00	4071-4000-6600	Supplies - Office	0.00	50.00	50.00	0.00	0.00
0.00	0.00	500.00	0.00	4071-4000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
0.00	2,065.74	1,500.00	0.00	4071-4000-6602	Copier Maint & Supplies	0.00	1,500.00	1,500.00	0.00	0.00
814.00	857.99	2,000.00	0.00	4071-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
3,030.79	9,268.94	4,000.00	0.00	4071-4000-6701	Mgmt Travel & Training	0.00	4,000.00	4,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
6,712.19	10,159.48	3,000.00	0.00	4071-4000-6702	Staff Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
2,264.31	1,574.28	2,800.00	0.00	4071-4000-6755	Telephone	0.00	2,800.00	2,800.00	0.00	0.00
39,124.29	41,134.61	16,525.00	0.00		Material and Services Totals:	0.00	12,925.00	12,925.00	0.00	0.00
				E21	Interdepartmental Charges					
22,457.00	17,939.00	20,127.00	0.00	4071-4000-6990	Internal Services	0.00	18,717.00	18,717.00	0.00	0.00
13,606.00	14,087.00	15,220.00	0.00	4071-4000-6991	Facility Services	0.00	17,447.00	17,447.00	0.00	0.00
1,800.00	1,500.00	1,496.00	0.00	4071-4000-6992	Steering Comm Hardware Chg	0.00	3,136.00	3,136.00	0.00	0.00
630.00	1,220.00	1,359.00	0.00	4071-4000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
724.00	784.00	812.00	0.00	4071-4000-6994	Risk Management	0.00	826.00	826.00	0.00	0.00
1,179.00	1,467.00	1,520.00	0.00	4071-4000-6995	Insurance Liability	0.00	1,624.00	1,624.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6999	Office Supplies - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
40,396.00	36,997.00	40,534.00	0.00		Interdepartmental Charges Totals:	0.00	44,475.00	44,475.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4071-4000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
2,144.00	2,144.00	0.00	0.00	4071-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
2,144.00	2,144.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	18,899.00	0.00	4071-4000-9800	Operating Contingency	0.00	13,717.00	13,717.00	0.00	0.00
0.00	0.00	18,899.00	0.00		Contigencies Totals:	0.00	13,717.00	13,717.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	4071-4000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
86,204.70	65,314.69	0.00	0.00	4071-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
86,204.70	65,314.69	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		EXPENDITURES TOTALS:	3.00	266,690.00	266,690.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		DEPARTMENT REVENUES	0.00	266,690.00	266,690.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		DEPARTMENT EXPENSES	3.00	266,690.00	266,690.00	0.00	0.00
0.00	0.00	0.00	0.00		Veterans Services Totals:	(3.00)	0.00	0.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		FUND REVENUES	0.00	266,690.00	266,690.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		FUND EXPENSES	3.00	266,690.00	266,690.00	0.00	0.00
0.00	0.00	0.00	0.00		Veterans Service Totals:	(3.00)	0.00	0.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		REPORT REVENUES	0.00	266,690.00	266,690.00	0.00	0.00
334,744.60	326,685.97	266,690.00	0.00		REPORT EXPENSES	3.00	266,690.00	266,690.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 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.

1510 - General Administration
1515 - Human Resources & Risk Management
1520 - County Counsel
1525 - Finance
1530 - Information Technology
1540 - Multimedia
1560 - Maintenance
1000 - Internal Services Fund Non-Departmental
1000 - External Services

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Department Mission:

To provide general direction and support to the Klamath County citizens, departments, intergovernmental partnerships and other agencies on behalf of the Board of Commissioners.

Department Overview:

- Responsible for organizing and managing day-to-day operations.
- Prepare and schedule public meetings, minutes and agendas for Commissioners.
- Prepare and distribute public notices i.e., Public Meeting, Press Releases and Executive Session.
- Prepare Resolutions and Orders as directed by the Board of County Commissioners
- Coordinating the activities and calendar of the Board with elected officials, departments and interagency groups throughout Klamath County.
- Department Payroll and Accounts Payable
- Provides direction and notices to Special Districts, Boards, Advisories and Committees regarding terms expiring and appointments.
- Maintains reservations and scheduling of the Community Room for citizens and organizations.
- Process administrative services for liquor and gaming licenses.
- Public Notary Services.
- Process Public Records Request.
- Other assignments and duties as directed by Board of Commissioners.

Successes and Challenges:

One of our challenges has been communicating with outlying areas of Klamath County and informing them of pertinent information, public notices, agendas and meetings that may have an impact on their local communities. To solve this, we have included our publications on our website as well as expanding our email distribution including all local Community Action Team members.

Budget Overview:

As an Internal Services Department our major revenue sources include fees from other departments for administrative services rendered.

Expenditures derive from personnel 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 FY 2008-2009 budget.

Difference reflects travel budget increase for AOC Annual Conference. This allows General Administration Staff to attend every other year instead of annually.

Budget Summary	
FY 2014/15 Budget	$173,078.00
Proposed FY 2015/16 Budget	$174,609.00
Budget Change	+0.9%
Total Staff	2 FTE
Staff Change	None

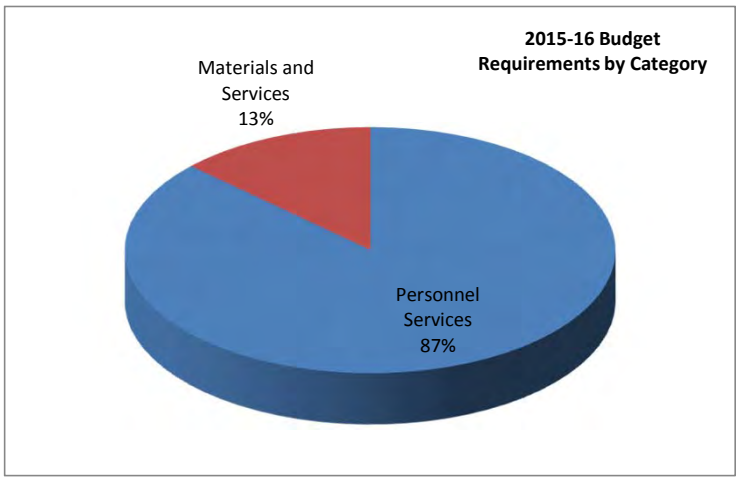
Significant Changes:

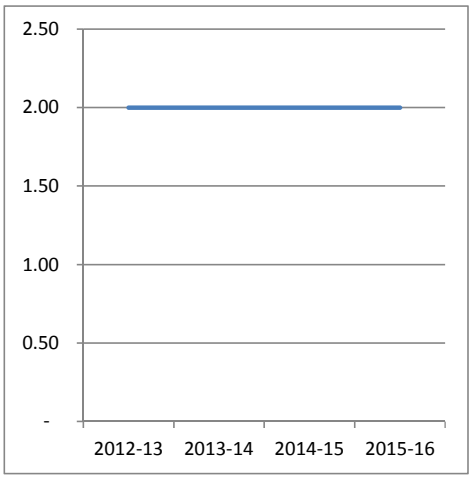
No significant changes are foreseen for Fiscal Year 2015-16.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1510 General Administration

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	127,628	138,633	147,489	151,831
Materials and Services	68,186	26,097	25,589	22,778
Total Requirements by Budgetary Category	**195,814**	**164,730**	**173,078**	**174,609**
Requirements by Fund				
Internal Services (6000)	195,814	164,730	173,078	174,609
Total Requirements by Fund	**195,814**	**164,730**	**173,078**	**174,609**
Resources by Budgetary Category				
Intergovernmental	1,692	1,240	1,500	1,600
Charges for Services	1,858	368	300	50
Interfund Transfers	192,264	163,122	171,278	172,959
Total Resources by Budgetary Category	**195,814**	**164,730**	**173,078**	**174,609**
Full-Time Employee Equivalents	2.00	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
General Administration	174,609	151,831	2.00
Total Mandates	**174,609**	**151,831**	**2.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	63970
General Administration	Filled	Administrative Manager	1.0000	Full-time Non-Union	Non-Union	UF26	7	$63,339.12	$1,108.43	$4,845.44	$1,266.78	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,767.65	$92,659.29
General Administration	Filled	Secretary I	1.0000	Full-time Non-Union	Non-Union	UH15	7	$37,258.50	$652.02	$2,850.27	$745.17	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,333.94	$59,171.77
			2.0000					$100,597.62	$1,760.46	$7,695.72	$2,011.95	$69.17	$22,200.00	$0.00	$28.56	$366.00	$17,101.59	$151,831.07

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General Ledger

Budget Analysis

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Printed: 03/19/2015 - 7:13PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1510	General Administration					
				R30	Charges for Service					
1,800.81	265.28	200.00	0.00	1511-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
57.00	102.58	100.00	0.00	1511-1500-4301	Copies	0.00	50.00	50.00	0.00	0.00
1,857.81	367.86	300.00	0.00		Charges for Service Totals:	0.00	50.00	50.00	0.00	0.00
				R51	State of Oregon					
1,692.00	1,240.00	1,500.00	0.00	1511-1500-4507	Revenues - Liquor	0.00	1,600.00	1,600.00	0.00	0.00
1,692.00	1,240.00	1,500.00	0.00		State of Oregon Totals:	0.00	1,600.00	1,600.00	0.00	0.00
				R70	Interfund Transfers					
192,263.76	163,122.40	171,278.00	0.00	1511-1500-4901	Trans - Internal Serv Non Dept	0.00	172,959.00	172,959.00	0.00	0.00
192,263.76	163,122.40	171,278.00	0.00		Interfund Transfers Totals:	0.00	172,959.00	172,959.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		REVENUES TOTALS:	0.00	174,609.00	174,609.00	0.00	0.00
				E10	Personnel Services					
89,435.19	93,489.97	98,393.00	0.00	1511-1500-5000	Salaries and Wages	2.00	100,597.00	100,597.00	0.00	0.00
6,576.84	6,907.15	7,527.00	0.00	1511-1500-5110	FICA	0.00	7,696.00	7,696.00	0.00	0.00
52.85	58.68	69.00	0.00	1511-1500-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
17,500.00	18,800.00	21,000.00	0.00	1511-1500-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
41.86	41.76	42.00	0.00	1511-1500-5133	Life Insurance	0.00	29.00	29.00	0.00	0.00
40.80	40.80	41.00	0.00	1511-1500-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
9,837.95	14,958.61	16,727.00	0.00	1511-1500-5140	Retirement - General	0.00	17,102.00	17,102.00	0.00	0.00
2,057.07	2,150.22	1,722.00	0.00	1511-1500-5156	Unemployment Compensation	0.00	1,760.00	1,760.00	0.00	0.00
2,085.26	2,185.81	1,968.00	0.00	1511-1500-5157	Workmans Compensation	0.00	2,012.00	2,012.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
127,627.82	138,633.00	147,489.00	0.00		Personnel Services Totals:	2.00	151,831.00	151,831.00	0.00	0.00
				E20	Material and Services					
2,239.59	536.26	1,279.00	0.00	1511-1500-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
175.73	78.65	0.00	0.00	1511-1500-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	124.98	0.00	0.00	1511-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
5,099.95	3,899.60	2,800.00	0.00	1511-1500-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
23.47	0.00	500.00	0.00	1511-1500-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
150.00	156.00	200.00	0.00	1511-1500-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	1,140.04	0.00	0.00	1511-1500-6702	Staff Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
420.01	529.73	500.00	0.00	1511-1500-6755	Telephone	0.00	333.00	333.00	0.00	0.00
8,108.75	6,465.26	5,279.00	0.00		Material and Services Totals:	0.00	2,533.00	2,533.00	0.00	0.00
				E21	Interdepartmental Charges					
45,715.00	9,701.00	10,290.00	0.00	1511-1500-6990	Internal Services	0.00	9,914.00	9,914.00	0.00	0.00
11,219.00	6,189.00	6,672.00	0.00	1511-1500-6991	Facility Services	0.00	6,592.00	6,592.00	0.00	0.00
1,350.00	1,500.00	748.00	0.00	1511-1500-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
420.00	610.00	906.00	0.00	1511-1500-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
522.00	568.00	590.00	0.00	1511-1500-6994	Risk Management	0.00	575.00	575.00	0.00	0.00
851.00	1,064.00	1,104.00	0.00	1511-1500-6995	Insurance Liability	0.00	1,130.00	1,130.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6999	Office Supplies - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6999	Printing - Internal	0.00	0.00	0.00	0.00	0.00
60,077.00	19,632.00	20,310.00	0.00		Interdepartmental Charges Totals:	0.00	20,245.00	20,245.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1511-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		EXPENDITURES TOTALS:	2.00	174,609.00	174,609.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
195,813.57	164,730.26	173,078.00	0.00		DEPARTMENT REVENUES	0.00	174,609.00	174,609.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		DEPARTMENT EXPENSES	2.00	174,609.00	174,609.00	0.00	0.00
0.00	0.00	0.00	0.00		General Administration Totals:	(2.00)	0.00	0.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		FUND REVENUES	0.00	174,609.00	174,609.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		FUND EXPENSES	2.00	174,609.00	174,609.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(2.00)	0.00	0.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		REPORT REVENUES	0.00	174,609.00	174,609.00	0.00	0.00
195,813.57	164,730.26	173,078.00	0.00		REPORT EXPENSES	2.00	174,609.00	174,609.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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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), Affordable Care Act (ACA), 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. 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 and train new employees during our new hire orientation process. 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. We implemented policy changes with regard to employee benefits, but will need to continue to work with our union groups in the next bargaining sessions. The County moved to a "pooled" health insurance plan in July of 2014, which was supported by the Benefits Committee and the Commissioners. Our department will

continue monitoring the series of changes involved with the Affordable Health Care Act as each phase takes effect 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. We obtained a new job description program and will continue to work with departments processing changes in their employees' job descriptions, reviewing the essential job functions, and physical requirements as required by the ADA.

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 continue to evaluate our actual expenses and implement cost saving measures where possible. 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 2011-2012 The Department's budgeted FTE was 4.75 for two years; 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.

Fiscal Year 2014-2015 The Department's budgeted FTE continues to be 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; at this time we are projecting an increase of ten percent (10%).

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
2011-2012	121	$368,089
2012-2013	81	$246,740
2013-2014	85	$147,000
2014-2015*	30	$ 54,807

*As of 4th Quarter 2014

During Fiscal Year 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
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
2014-2015	16	$ 192,026	$159,388	$ 1,299	$ 352,713

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. The paid losses in Fiscal Year 2014-15 are largely due to the Sheriff's Deputy who was shot in the line of duty.

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
2011-2012	15	4	11	$133,975	$184,118	$ 318,093
2012-2013	11	2	9	$41,307	$164,307	$ 205,614
2013-2014	12	1	11	$4,980	$ 1,000	$ 5,980
2014-2015*	1	1	0	$ 0	$ 1,000	$ 1,000

*As of January 2015

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 13 claims per year; down from our previous average of 20 claims per year.

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2011-2012	10	$ 180,442	$ 126,832	$ 307,274
2012-2013	9	$ 0	$ 179,236	$ 179,236
2013-2014	14	$ 0	$ 30,729	$ 30,729
2014-2015*	3	$ 0	$ 4,588	$ 4,588

***** As of January 2015

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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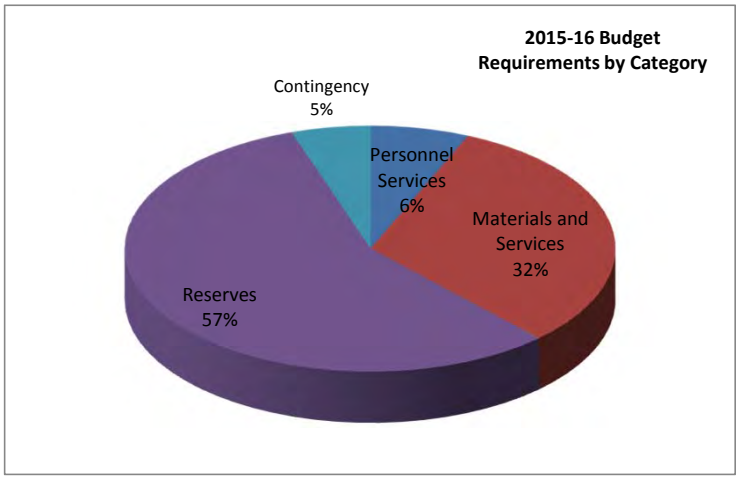
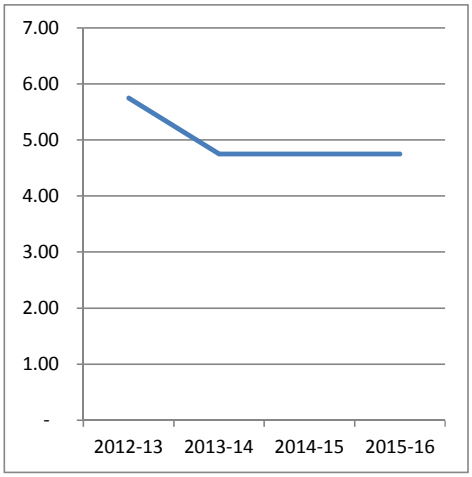
Klamath County, Oregon
2015-2016 Budget Financial Presentation
1515 Human Resources

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	369,883	322,129	355,482	373,076
Materials and Services	1,612,832	1,246,740	1,761,812	1,809,693
Subtotal Current Expenditures	**1,982,715**	**1,568,869**	**2,117,294**	**2,182,769**
Interfund Transfers	2,000	1,000	1,000	1,000
Reserves	-	-	1,500,000	3,261,336
Contingency	-	-	327,213	300,000
Unappropriated Fund Balance	2,523,031	3,353,452	-	-
Subtotal Noncurrent Expenditures	**2,525,031**	**3,354,452**	**1,828,213**	**3,562,336**
Total Requirements by Budgetary Category	**4,507,747**	**4,923,321**	**3,945,507**	**5,745,105**
Requirements by Fund				
Internal Services (6000)	408,602	361,273	429,056	429,056
Risk Management (6030)	4,099,145	4,562,048	3,516,451	5,316,049
Total Requirements by Fund	**4,507,747**	**4,923,321**	**3,945,507**	**5,745,105**
Resources by Budgetary Category				
Charges for Services	2,286,901	2,035,601	1,680,615	1,760,713
Investment Earnings	4,646	10,332	8,000	8,000
Interfund Transfers	412,475	354,235	423,056	423,056
Miscellaneous	9,683	122	-	-
Beginning Fund Balance	1,794,041	2,523,031	1,833,836	3,553,336
Total Resources by Budgetary Category	**4,507,747**	**4,923,321**	**3,945,507**	**5,745,105**
Full-Time Employee Equivalents	5.75	4.75	4.75	4.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Human Resources	429,056	278,480	3.25
Risk Management	5,316,049	94,596	1.50
Total Mandates	**5,745,105**	**373,076**	**4.75**





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Department	Status	Title	FTE	Union	Current Grade	Current Step	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
								51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Human Resources	Filled	Human Resource Dir./Risk	1.0000	Non-union	DF13	7	$81,549.41	$1,427.11	$6,238.53	$1,630.99	$34.58	$11,100.00	$0.00	$58.08	$183.00	$13,863.40	$116,085.11
Human Resources	Filled	Human Resources Manager	1.0000	Non-Union	UF27	6	$63,918.60	$1,118.58	$4,889.77	$1,278.37	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,866.16	$93,403.34
Human Resources	Filled	Human Resources Asst.	0.5000	Non-Union	UH13	2	$13,698.67	$239.73	$1,047.95	$273.97	$17.29	$5,550.00	$0.00	$7.14	$91.50	$2,328.77	$23,255.02
Human Resources	Filled	Human Resources Specialist	0.7500	Non-Union	UH15	6	$26,800.71	$469.01	$2,050.25	$536.01	$25.94	$11,100.00	$0.00	$14.28	$183.00	$4,556.12	$45,735.33
									$0.00								
			3.2500				**$185,967.39**	**$3,254.43**	**$14,226.51**	**$3,719.35**	**$112.40**	**$38,850.00**	**$0.00**	**$93.78**	**$640.50**	**$31,614.46**	**$278,478.81**
Risk Management	Filled	Human Resources Asst.	0.5000	Non-Union	UH13	2	$13,698.67	$239.73	$1,047.95	$273.97	$17.29	$5,550.00	$0.00	$7.14	$91.50	$2,328.77	$23,255.02
Risk Management	Filled	Contracting & Risk Manager	1.0000	Non-Union	UH23	3	$46,734.12	$817.85	$3,575.16	$934.68	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,944.80	$71,338.48
			1.5000				**$60,432.79**	**$1,057.57**	**$4,623.11**	**$1,208.66**	**$51.88**	**$16,650.00**	**$0.00**	**$21.42**	**$274.50**	**$10,273.57**	**$94,593.50**
			4.7500				**$246,400.19**	**$4,312.00**	**$18,849.61**	**$4,928.00**	**$164.27**	**$55,500.00**	**$0.00**	**$115.20**	**$915.00**	**$41,888.03**	**$373,072.31**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
8,975.19	6,896.26	6,000.00	0.00	1516-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
420.00	20.00	0.00	0.00	1516-1500-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-4317	Funds - Misc Retirement	0.00	0.00	0.00	0.00	0.00
9,395.19	6,916.26	6,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1516-1500-4398	Fees - Internal	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R40	Other Local Revenue					
9,683.16	121.99	0.00	0.00	1516-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
9,683.16	121.99	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
389,523.21	354,235.29	423,056.00	0.00	1516-1500-4901	Trans - Internal Serv Non Dept	0.00	423,056.00	423,056.00	0.00	0.00
389,523.21	354,235.29	423,056.00	0.00		Interfund Transfers Totals:	0.00	423,056.00	423,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		REVENUES TOTALS:	0.00	429,056.00	429,056.00	0.00	0.00
				E10	Personnel Services					
216,836.81	173,975.29	179,962.00	0.00	1516-1500-5000	Salaries and Wages	3.25	185,968.00	185,968.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
15,768.68	12,618.70	13,767.00	0.00	1516-1500-5110	FICA	0.00	14,227.00	14,227.00	0.00	0.00
113.18	92.13	112.00	0.00	1516-1500-5120	Workmans Compensation Tax	0.00	112.00	112.00	0.00	0.00
29,383.05	25,375.35	34,125.00	0.00	1516-1500-5130	Medical Insurance	0.00	38,850.00	38,850.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
157.56	135.63	139.00	0.00	1516-1500-5133	Life Insurance	0.00	94.00	94.00	0.00	0.00
90.10	68.85	72.00	0.00	1516-1500-5134	Short Term Disability	0.00	640.00	640.00	0.00	0.00
23,746.58	27,531.42	30,594.00	0.00	1516-1500-5140	Retirement - General	0.00	31,615.00	31,615.00	0.00	0.00
4,987.29	4,001.47	3,150.00	0.00	1516-1500-5156	Unemployment Compensation	0.00	3,254.00	3,254.00	0.00	0.00
5,055.35	4,068.58	3,599.00	0.00	1516-1500-5157	Workmans Compensation	0.00	3,720.00	3,720.00	0.00	0.00
296,138.60	247,867.42	265,520.00	0.00		Personnel Services Totals:	3.25	278,480.00	278,480.00	0.00	0.00
				E20	Material and Services					
20,701.48	16,686.00	13,500.00	0.00	1516-1500-6200	Contract Services	0.00	17,000.00	17,000.00	0.00	0.00
1,410.50	2,178.50	20,000.00	0.00	1516-1500-6201	Consultant Services	0.00	11,000.00	11,000.00	0.00	0.00
30,814.49	21,549.14	50,000.00	0.00	1516-1500-6202	Legal Fees	0.00	48,000.00	48,000.00	0.00	0.00
5,121.50	3,533.00	10,000.00	0.00	1516-1500-6207	Testing & Evaluation	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
738.00	581.00	950.00	0.00	1516-1500-6310	Dues & Fees	0.00	950.00	950.00	0.00	0.00
16,230.59	21,325.12	20,000.00	0.00	1516-1500-6320	Recruitment	0.00	20,000.00	20,000.00	0.00	0.00
542.28	537.56	700.00	0.00	1516-1500-6321	Employee Incentive Program	0.00	700.00	700.00	0.00	0.00
0.00	946.58	0.00	0.00	1516-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,410.76	1,749.58	3,000.00	0.00	1516-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,585.45	630.47	1,270.00	0.00	1516-1500-6601	Supplies - Other	0.00	1,000.00	1,000.00	0.00	0.00
89.61	703.77	800.00	0.00	1516-1500-6602	Copier Maint & Supplies	0.00	800.00	800.00	0.00	0.00
452.25	406.24	900.00	0.00	1516-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,379.95	1,150.00	3,500.00	0.00	1516-1500-6604	Publications & Periodicals	0.00	2,256.00	2,256.00	0.00	0.00
4,391.56	3,704.82	6,500.00	0.00	1516-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
1,819.22	348.00	2,500.00	0.00	1516-1500-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
2,137.32	1,637.34	2,200.00	0.00	1516-1500-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
91,824.96	77,667.12	135,820.00	0.00		Material and Services Totals:	0.00	112,906.00	112,906.00	0.00	0.00
				E21	Interdepartmental Charges					
5,499.00	20,184.00	12,110.00	0.00	1516-1500-6990	Internal Services	0.00	17,241.00	17,241.00	0.00	0.00
8,798.00	8,869.00	9,562.00	0.00	1516-1500-6991	Facility Services	0.00	9,447.00	9,447.00	0.00	0.00
2,700.00	2,625.00	1,870.00	0.00	1516-1500-6992	Steering Comm Hardware Chg	0.00	2,352.00	2,352.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
840.00	1,830.00	1,812.00	0.00	1516-1500-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
685.00	777.00	822.00	0.00	1516-1500-6994	Risk Management	0.00	760.00	760.00	0.00	0.00
1,116.00	1,454.00	1,540.00	0.00	1516-1500-6995	Insurance Liability	0.00	1,495.00	1,495.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Postage - Internal	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Tech Supplies - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Printing - Internal	0.00	0.00	0.00	0.00	0.00
19,638.00	35,739.00	27,716.00	0.00		Interdepartmental Charges Totals:	0.00	37,670.00	37,670.00	0.00	0.00
				E70	Interfund Transfers					
1,000.00	0.00	0.00	0.00	1516-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		EXPENDITURES TOTALS:	3.25	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		DEPARTMENT REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		DEPARTMENT EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources & Risk Mgt Tota	(3.25)	0.00	0.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		FUND REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		FUND EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(3.25)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
408,601.56	361,273.54	429,056.00	0.00		REPORT REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		REPORT EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.25)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6030	Risk Management					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1517-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
357,201.37	110,981.91	0.00	0.00	1517-1500-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
357,201.37	110,981.91	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
353,000.00	352,999.00	353,000.00	0.00	1517-1500-4394	Risk Management Charges	0.00	352,999.00	352,999.00	0.00	0.00
575,000.00	660,999.00	661,000.00	0.00	1517-1500-4395	Revenues - Liability Insurance	0.00	694,001.00	694,001.00	0.00	0.00
449,365.64	401,318.77	304,317.00	0.00	1517-1500-4396	Revenues - Unemployment	0.00	325,531.00	325,531.00	0.00	0.00
542,939.19	502,386.16	356,298.00	0.00	1517-1500-4397	Revenues - Workers Comp	0.00	382,182.00	382,182.00	0.00	0.00
1,920,304.83	1,917,702.93	1,674,615.00	0.00		Interdepartmental Charges Totals:	0.00	1,754,713.00	1,754,713.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1517-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
4,646.35	10,332.40	8,000.00	0.00	1517-1500-4495	Investments - Interest On	0.00	8,000.00	8,000.00	0.00	0.00
4,646.35	10,332.40	8,000.00	0.00		Interest Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1517-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
22,952.00	0.00	0.00	0.00	1517-1500-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4916	Trans - Surveyor Corner Restor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4917	Trans - Facility Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1517-1500-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4947	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4951	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4952	Trans - Park	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
22,952.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,794,040.57	2,523,031.32	1,833,836.00	0.00	1517-1500-4995	Beginning Fund Balance	0.00	3,553,336.00	3,553,336.00	0.00	0.00
1,794,040.57	2,523,031.32	1,833,836.00	0.00		Fund Balances Totals:	0.00	3,553,336.00	3,553,336.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REVENUES TOTALS:	0.00	5,316,049.00	5,316,049.00	0.00	0.00
				E10	Personnel Services					
52,354.59	55,839.99	57,708.00	0.00	1517-1500-5000	Salaries and Wages	1.50	60,433.00	60,433.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
4,004.44	4,269.89	4,415.00	0.00	1517-1500-5110	FICA	0.00	4,623.00	4,623.00	0.00	0.00
37.32	46.83	52.00	0.00	1517-1500-5120	Workmans Compensation Tax	0.00	52.00	52.00	0.00	0.00
9,968.75	2,774.95	15,750.00	0.00	1517-1500-5130	Medical Insurance	0.00	16,650.00	16,650.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
24.41	28.71	32.00	0.00	1517-1500-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00
23.80	28.05	31.00	0.00	1517-1500-5134	Short Term Disability	0.00	275.00	275.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,885.78	8,559.68	9,810.00	0.00	1517-1500-5140	Retirement - General	0.00	10,274.00	10,274.00	0.00	0.00
1,194.99	1,284.26	1,010.00	0.00	1517-1500-5156	Unemployment Compensation	0.00	1,058.00	1,058.00	0.00	0.00
1,250.76	1,429.56	1,154.00	0.00	1517-1500-5157	Workmans Compensation	0.00	1,209.00	1,209.00	0.00	0.00
73,744.84	74,261.92	89,962.00	0.00		Personnel Services Totals:	1.50	94,596.00	94,596.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1517-1500-6100	Insurance	0.00	0.00	0.00	0.00	0.00
179,236.74	30,729.04	180,519.00	0.00	1517-1500-6110	Claims - Self Insured	0.00	175,168.00	175,168.00	0.00	0.00
515,548.10	539,253.41	667,485.00	0.00	1517-1500-6115	Claims - General Liability	0.00	694,000.00	694,000.00	0.00	0.00
246,740.07	269,995.45	304,317.00	0.00	1517-1500-6116	Claims - Unemployment	0.00	325,531.00	325,531.00	0.00	0.00
387,388.31	215,029.55	356,298.00	0.00	1517-1500-6117	Claims - Workers Compensation	0.00	382,182.00	382,182.00	0.00	0.00
675.55	589.97	800.00	0.00	1517-1500-6120	Committee Expenses	0.00	800.00	800.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
9,886.82	0.00	0.00	0.00	1517-1500-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6202	Legal Fees	0.00	0.00	0.00	0.00	0.00
4,698.61	4,433.52	7,877.00	0.00	1517-1500-6230	Safe & Secure IMPS	0.00	7,800.00	7,800.00	0.00	0.00
230.12	0.00	1,000.00	0.00	1517-1500-6242	Trial Prep & Spec Investigat	0.00	1,000.00	1,000.00	0.00	0.00
21.00	450.00	500.00	0.00	1517-1500-6310	Dues & Fees	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6321	Employee Incentive Program	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1517-1500-6322	EE Wellness Program	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6322	WCD Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1517-1500-6333	Vehicle Fuel	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
56,530.11	0.00	250.00	0.00	1517-1500-6535	Equipment Maint & Repair	0.00	150.00	150.00	0.00	0.00
0.00	0.00	250.00	0.00	1517-1500-6536	Vehicle Maint & Repair	0.00	150.00	150.00	0.00	0.00
921.44	0.00	0.00	0.00	1517-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
374.87	81.73	600.00	0.00	1517-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
274.60	58.00	530.00	0.00	1517-1500-6601	Supplies - Other	0.00	530.00	530.00	0.00	0.00
0.90	166.58	300.00	0.00	1517-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	94.56	1,000.00	0.00	1517-1500-6604	Publications & Periodicals	0.00	1,000.00	1,000.00	0.00	0.00
1,241.28	493.02	1,000.00	0.00	1517-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
11,954.71	25,989.26	30,000.00	0.00	1517-1500-6611	Regulatory Comp	0.00	30,000.00	30,000.00	0.00	0.00
1,111.47	2,696.90	3,000.00	0.00	1517-1500-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
1,601.58	760.69	2,000.00	0.00	1517-1500-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
1,080.68	649.81	2,000.00	0.00	1517-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
1,419,516.96	1,091,471.49	1,560,726.00	0.00		Material and Services Totals:	0.00	1,626,511.00	1,626,511.00	0.00	0.00
				E21	Interdepartmental Charges					
71,322.00	30,792.00	18,251.00	0.00	1517-1500-6990	Internal Services	0.00	10,163.00	10,163.00	0.00	0.00
2,714.00	2,735.00	2,949.00	0.00	1517-1500-6991	Facility Services	0.00	2,914.00	2,914.00	0.00	0.00
900.00	375.00	748.00	0.00	1517-1500-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
420.00	305.00	453.00	0.00	1517-1500-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
2,471.00	2,665.00	5,274.00	0.00	1517-1500-6994	Risk Management	0.00	5,519.00	5,519.00	0.00	0.00
4,025.00	4,991.00	9,875.00	0.00	1517-1500-6995	Insurance Liability	0.00	10,851.00	10,851.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Office Supplies - Internal	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00
81,852.00	41,863.00	37,550.00	0.00		Interdepartmental Charges Totals:	0.00	32,606.00	32,606.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1517-1500-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
1,000.00	1,000.00	1,000.00	0.00	1517-1500-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-9013	Trans - Tax Collector	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	327,213.00	0.00	1517-1500-9800	Operating Contingency	0.00	300,000.00	300,000.00	0.00	0.00
0.00	0.00	327,213.00	0.00		Contigencies Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,500,000.00	0.00	1517-1500-9900	Reserve Future Expenditures	0.00	3,261,336.00	3,261,336.00	0.00	0.00
0.00	0.00	1,500,000.00	0.00		Fund Balance & Reserves Totals:	0.00	3,261,336.00	3,261,336.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E90	Unappropriated Fund Balance					
2,523,031.32	3,353,452.15	0.00	0.00	1517-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,523,031.32	3,353,452.15	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		EXPENDITURES TOTALS:	1.50	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		DEPARTMENT REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		DEPARTMENT EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources & Risk Mgt Tota	(1.50)	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		FUND REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		FUND EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		Risk Management Totals:	(1.50)	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REPORT REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REPORT EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.50)	0.00	0.00	0.00	0.00

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Department Mission:

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

Mandated Services:

There are quite a number of actions (appearing in court on behalf of another, legal pleadings, tax foreclosures, etc.) that can only be accomplished via an attorney licensed to practice in Oregon. Although there is no statutory requirement for a county to maintain an in-house "county counsel," the county would be required to hire outside counsel to accomplish any of the tasks that would be considered "practicing law." 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 - 145 as of 2/12/2015);
- 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 (2/12/2015): Federal – 3; State – 15; Land Use Board of Appeals (LUBA) – 1; Torts – 15; State Appeals – 0; Federal Appeals – 2.

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 $114.00/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, and user charges we decreased the legal fee line item for FY 14-15 by $6,502 to remain "flat" with the FY 13-14 budget and an additional $1,049 for the coming FY 15-16.

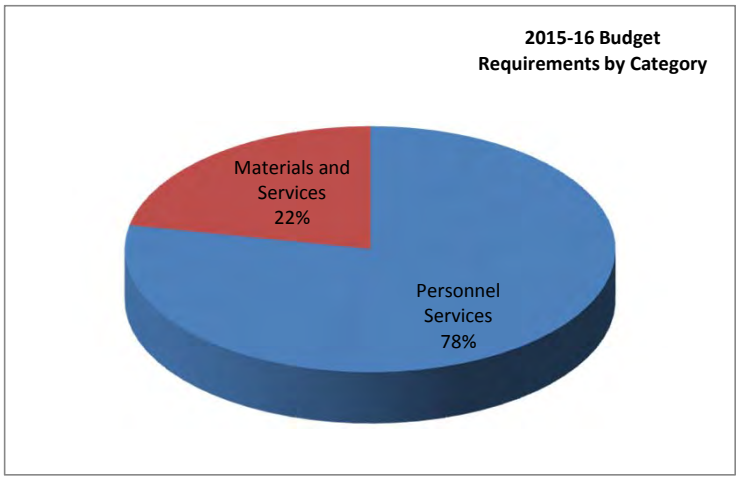
Key issues:

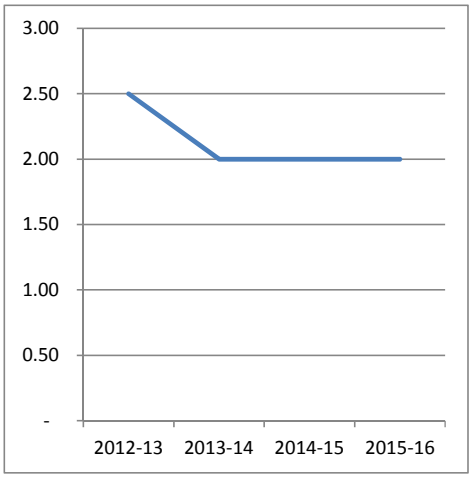
Long-term challenges are an extension of next year's short-term challenges. Klamath County's legal demands are growing, and there is no capacity for expansion. Costs for outside counsel on limited matters can be efficient, especially when an area of expertise is required. But for general matters, paying 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
2015-2016 Budget Financial Presentation
1520 Counsel

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	214,465	228,548	234,702	237,520
Materials and Services	31,764	43,926	69,414	66,596
Subtotal Current Expenditures	**246,229**	**272,474**	**304,116**	**304,116**
Interfund Transfers	1,350		-	-
Subtotal Noncurrent Expenditures	**1,350**	**-**	**-**	**-**
Total Requirements by Budgetary Category	**247,579**	**272,474**	**304,116**	**304,116**
Requirements by Fund				
Internal Services (6000)	247,579	272,474	304,116	304,116
Total Requirements by Fund	**247,579**	**272,474**	**304,116**	**304,116**
Resources by Budgetary Category				
Charges for Services	100	-	-	-
Interfund Transfers	247,446	272,430	304,116	304,116
Miscellaneous	33	44	-	-
Total Resources by Budgetary Category	**247,579**	**272,474**	**304,116**	**304,116**
Full-Time Employee Equivalents	2.50	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
County Counsel	304,116	237,520	2.00
Total Mandates	**304,116**	**237,520**	**2.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
County Counsel	Filled	County Counsel	1.0000	Department Head	Non-union	DF19	7	$109,400.84	$1,914.51	$8,369.16	$2,188.02	$34.58	$11,100.00	$0.00	$58.08	$183.00	$18,598.14	$151,846.34
County Counsel	Filled	Special Counsel	0.0000	Part-Time Non-Union	Non-union	Hourly		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
County Counsel	Filled	Paralegal	1.0000	Full-time Non-Union	Non-Union	UH24	7	$57,898.86	$1,013.23	$4,429.26	$1,157.98	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,842.81	$85,674.00
			2.0000					**$167,299.70**	**$2,927.74**	**$12,798.43**	**$3,345.99**	**$69.17**	**$22,200.00**	**$0.00**	**$72.36**	**$366.00**	**$28,440.95**	**$237,520.34**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1520	County Counsel					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1521-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
100.00	0.00	0.00	0.00	1521-1500-4317	Fees - Special District	0.00	0.00	0.00	0.00	0.00
100.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
33.00	44.00	0.00	0.00	1521-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
33.00	44.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
247,445.61	272,430.15	304,116.00	0.00	1521-1500-4901	Trans - Internal Serv Non Dept	0.00	304,116.00	304,116.00	0.00	0.00
247,445.61	272,430.15	304,116.00	0.00		Interfund Transfers Totals:	0.00	304,116.00	304,116.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		REVENUES TOTALS:	0.00	304,116.00	304,116.00	0.00	0.00
				E10	Personnel Services					
160,116.10	163,785.26	166,265.00	0.00	1521-1500-5000	Salaries and Wages	2.00	167,300.00	167,300.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
11,632.47	11,971.44	12,720.00	0.00	1521-1500-5110	FICA	0.00	12,798.00	12,798.00	0.00	0.00
52.45	59.13	69.00	0.00	1521-1500-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
17,500.00	18,800.00	21,000.00	0.00	1521-1500-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
106.97	106.92	107.00	0.00	1521-1500-5133	Life Insurance	0.00	72.00	72.00	0.00	0.00
40.80	40.80	41.00	0.00	1521-1500-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
17,612.88	26,203.43	28,265.00	0.00	1521-1500-5140	Retirement - General	0.00	28,441.00	28,441.00	0.00	0.00
3,682.76	3,766.84	2,910.00	0.00	1521-1500-5156	Unemployment Compensation	0.00	2,928.00	2,928.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,720.65	3,814.40	3,325.00	0.00	1521-1500-5157	Workmans Compensation	0.00	3,346.00	3,346.00	0.00	0.00
214,465.08	228,548.22	234,702.00	0.00		Personnel Services Totals:	2.00	237,520.00	237,520.00	0.00	0.00
				E20	Material and Services					
8,600.85	9,130.50	25,214.00	0.00	1521-1500-6202	Legal Fees	0.00	15,739.00	15,739.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
717.00	787.00	950.00	0.00	1521-1500-6310	Dues & Fees	0.00	950.00	950.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
900.16	875.19	900.00	0.00	1521-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
222.49	178.92	370.00	0.00	1521-1500-6601	Supplies - Other	0.00	370.00	370.00	0.00	0.00
92.92	141.11	455.00	0.00	1521-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,392.28	2,029.90	2,200.00	0.00	1521-1500-6604	Publications & Periodicals	0.00	2,200.00	2,200.00	0.00	0.00
1,125.84	1,079.94	1,200.00	0.00	1521-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
5,188.19	4,655.85	10,000.00	0.00	1521-1500-6701	Mgmt Travel & Training	0.00	10,000.00	10,000.00	0.00	0.00
0.00	32.08	0.00	0.00	1521-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,358.80	849.44	2,200.00	0.00	1521-1500-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
19,598.53	19,759.93	43,489.00	0.00		Material and Services Totals:	0.00	31,459.00	31,459.00	0.00	0.00
				E21	Interdepartmental Charges					
3,162.00	14,547.00	15,589.00	0.00	1521-1500-6990	Internal Services	0.00	16,091.00	16,091.00	0.00	0.00
6,402.00	6,454.00	6,958.00	0.00	1521-1500-6991	Facility Services	0.00	6,876.00	6,876.00	0.00	0.00
900.00	750.00	748.00	0.00	1521-1500-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
420.00	610.00	906.00	0.00	1521-1500-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
487.00	628.00	600.00	0.00	1521-1500-6994	Risk Management	0.00	634.00	634.00	0.00	0.00
794.00	1,177.00	1,124.00	0.00	1521-1500-6995	Insurance Liability	0.00	1,247.00	1,247.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6999	Contract Services - Internal	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6999	Office Supplies - Internal	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6999	Postage - Internal	0.00	455.00	455.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6999	Printing - Internal	0.00	1,200.00	1,200.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
12,165.00	24,166.00	25,925.00	0.00		Interdepartmental Charges Totals:	0.00	35,137.00	35,137.00	0.00	0.00
				E70	Interfund Transfers					
1,350.00	0.00	0.00	0.00	1521-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,350.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		EXPENDITURES TOTALS:	2.00	304,116.00	304,116.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		DEPARTMENT REVENUES	0.00	304,116.00	304,116.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		DEPARTMENT EXPENSES	2.00	304,116.00	304,116.00	0.00	0.00
0.00	0.00	0.00	0.00		County Counsel Totals:	(2.00)	0.00	0.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		FUND REVENUES	0.00	304,116.00	304,116.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		FUND EXPENSES	2.00	304,116.00	304,116.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(2.00)	0.00	0.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		REPORT REVENUES	0.00	304,116.00	304,116.00	0.00	0.00
247,578.61	272,474.15	304,116.00	0.00		REPORT EXPENSES	2.00	304,116.00	304,116.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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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 $9,408 from the amended fiscal year 2015 budget. This is primarily a combination of a reduction related to the implementation of a new finance / human resources / payroll enterprise resources planning system and restructuring the personnel within Finance. The new finance / human resources / payroll enterprise resources planning system increased the Finance department budget by $34,150 in fiscal year 2015. The Finance Department is proposing to take all positions utilized by Finance to full-time within the department instead of sharing the position with the Treasurer. The Finance Department has determined that duties of the position that was shared do not afford the department adequate time to complete their assigned tasks.

Key issues:

The Finance Department is managing the implementation of a new finance / human resources / payroll enterprise resource planning system. This system is went live July 1, 2014 with final implementation of all modules within the fiscal year 2015. This has placed additional strain on existing staff and departments as the new system came online.

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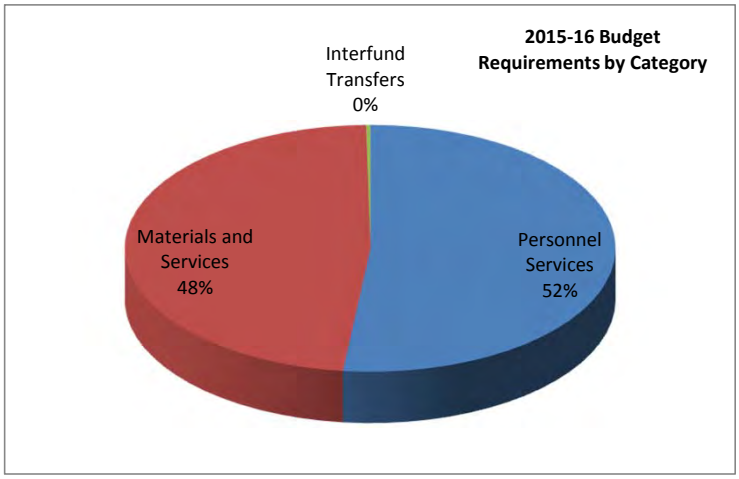
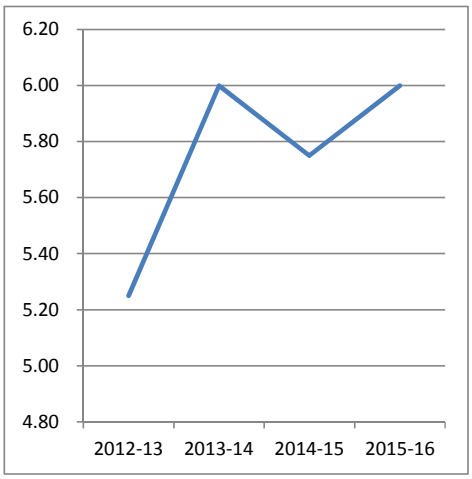
Klamath County, Oregon
2015-2016 Budget Financial Presentation
1525 Finance

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	383,314	463,877	493,871	516,920
Materials and Services	416,697	743,627	507,878	478,206
Subtotal Current Expenditures	**800,011**	**1,207,504**	**1,001,749**	**995,126**
Interfund Transfers	3,000	3,000	3,000	3,000
Subtotal Noncurrent Expenditures	**3,000**	**3,000**	**3,000**	**3,000**
Total Requirements by Budgetary Category	**803,011**	**1,210,504**	**1,004,749**	**998,126**
Requirements by Fund				
Internal Services (6000)	803,011	1,210,504	1,004,749	998,126
Total Requirements by Fund	**803,011**	**1,210,504**	**1,004,749**	**998,126**
Resources by Budgetary Category				
Intergovernmental	-	-	12,853	5,628
Charges for Services	205,418	167,242	256,250	260,000
Miscellaneous	69	538	-	11,000
Sale of Capital Assets	200	-	-	-
Interfund Transfers	597,324	1,042,724	735,646	721,498
Total Resources by Budgetary Category	**803,011**	**1,210,504**	**1,004,749**	**998,126**
Full-Time Employee Equivalents	5.25	6.00	5.75	6.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Finance	998,126	516,920	6.00
Total Mandates	**998,126**	**516,920**	**6.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Finance	Filled	Chief Financial Officer	1.0000	Full-time Non-Union	Non-Union	DF19	5	$101,251.44	$1,771.90	$7,745.74	$2,025.03	$34.58	$11,100.00	$0.00	$58.08	$183.00	$17,212.74	$141,382.51
Finance	Filled	Assistant Finance Officer	1.0000	Full-time Non-Union	Non-Union	UF29	7	$73,326.00	$1,283.21	$5,609.44	$1,466.52	$34.58	$11,100.00	$0.00	$14.28	$183.00	$12,465.42	$105,482.45
Finance	Filled	Payroll Manager	1.0000	Full-time Non-Union	Non-Union	UH21	7	$50,002.60	$875.05	$3,825.20	$1,000.05	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,500.44	$75,535.20
Finance	Filled	Financial Systems Administrator	1.0000	Full-time Non-Union	Non-Union	UF24	1	$45,031.40	$788.05	$3,444.90	$900.63	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,655.34	$69,152.18
Finance	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$38,241.51	$669.23	$2,925.48	$764.83	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,501.06	$60,433.96
Finance	Filled	Purchasing Specialist	1.0000	Full-time Local 121	Local 121	LH15	7	$41,746.45	$730.56	$3,193.60	$834.93	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,096.90	$64,934.31
			6.0000					**$349,599.39**	**$6,117.99**	**$26,744.35**	**$6,991.99**	**$207.50**	**$66,600.00**	**$0.00**	**$129.48**	**$1,098.00**	**$59,431.90**	**$516,920.60**

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General Ledger

Budget Analysis

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Printed: 03/23/2015 - 10:47AM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1525	Finance					
				R30	Charges for Service					
0.00	0.00	150,000.00	0.00	1526-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
0.00	0.00	150,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
16,500.00	6,500.00	106,250.00	0.00	1526-1500-4398	Intradepartmental Service Chg	0.00	10,000.00	10,000.00	0.00	0.00
104,284.48	89,382.78	0.00	0.00	1526-1500-4398	Revenues - Inventory	0.00	150,000.00	150,000.00	0.00	0.00
84,633.52	71,359.54	0.00	0.00	1526-1500-4398	Reimbursement - Postage Other	0.00	100,000.00	100,000.00	0.00	0.00
205,418.00	167,242.32	106,250.00	0.00		Interdepartmental Charges Totals:	0.00	260,000.00	260,000.00	0.00	0.00
				R40	Other Local Revenue					
69.39	537.68	0.00	0.00	1526-1500-4400	Miscellaneous	0.00	11,000.00	11,000.00	0.00	0.00
69.39	537.68	0.00	0.00		Other Local Revenue Totals:	0.00	11,000.00	11,000.00	0.00	0.00
				R42	Sale of Capital Assets					
200.00	0.00	0.00	0.00	1526-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
200.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	12,853.00	0.00	1526-1500-4501	A&T Grant	0.00	12,853.00	5,628.00	0.00	0.00
0.00	0.00	12,853.00	0.00		State of Oregon Totals:	0.00	12,853.00	5,628.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1526-1500-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1526-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
597,323.65	1,042,724.11	705,646.00	0.00	1526-1500-4901	Trans - Internal Serv Non Dept	0.00	714,273.00	721,498.00	0.00	0.00
0.00	0.00	30,000.00	0.00	1526-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
597,323.65	1,042,724.11	735,646.00	0.00		Interfund Transfers Totals:	0.00	714,273.00	721,498.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		REVENUES TOTALS:	0.00	998,126.00	998,126.00	0.00	0.00
				E10	Personnel Services					
276,774.35	318,699.84	335,172.00	0.00	1526-1500-5000	Salaries and Wages	6.00	349,599.00	349,599.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	458.25	0.00	0.00	1526-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
20,342.77	23,443.93	25,641.00	0.00	1526-1500-5110	FICA	0.00	26,744.00	26,744.00	0.00	0.00
117.30	137.38	198.00	0.00	1526-1500-5120	Workmans Compensation Tax	0.00	208.00	208.00	0.00	0.00
43,260.50	55,042.58	63,000.00	0.00	1526-1500-5130	Medical Insurance	0.00	66,600.00	66,600.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
164.99	183.60	190.00	0.00	1526-1500-5133	Life Insurance	0.00	129.00	129.00	0.00	0.00
101.65	117.37	122.00	0.00	1526-1500-5134	Short Term Disability	0.00	1,098.00	1,098.00	0.00	0.00
29,887.62	50,991.40	56,979.00	0.00	1526-1500-5140	Retirement - General	0.00	59,432.00	59,432.00	0.00	0.00
6,235.22	7,340.56	5,866.00	0.00	1526-1500-5156	Unemployment Compensation	0.00	6,118.00	6,118.00	0.00	0.00
6,430.06	7,461.72	6,703.00	0.00	1526-1500-5157	Workmans Compensation	0.00	6,992.00	6,992.00	0.00	0.00
383,314.46	463,876.63	493,871.00	0.00		Personnel Services Totals:	6.00	516,920.00	516,920.00	0.00	0.00
				E20	Material and Services					
913.25	8,910.40	0.00	0.00	1526-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
231.25	1,551.70	500.00	0.00	1526-1500-6203	Legal Notice Publish	0.00	3,000.00	3,000.00	0.00	0.00
107,950.00	87,500.00	85,000.00	0.00	1526-1500-6231	Audit Fees	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6244	Copies & Contract Exp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
2,740.91	2,625.73	3,000.00	0.00	1526-1500-6310	Dues & Fees	0.00	9,000.00	9,000.00	0.00	0.00
4,685.74	66.53	0.00	0.00	1526-1500-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
10,775.94	0.00	0.00	0.00	1526-1500-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
52,880.00	391,544.42	101,800.00	0.00	1526-1500-6331	Computer Software	0.00	68,000.00	68,000.00	0.00	0.00
0.00	562.55	300.00	0.00	1526-1500-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,368.00	1,254.00	1,500.00	0.00	1526-1500-6531	Supplies Equipment Rent	0.00	1,500.00	1,500.00	0.00	0.00
616.28	0.00	100.00	0.00	1526-1500-6535	Equipment Maint & Repair	0.00	100.00	100.00	0.00	0.00
141.88	75.90	250.00	0.00	1526-1500-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
10,950.65	0.00	0.00	0.00	1526-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,485.94	4,768.37	5,000.00	0.00	1526-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
100,591.84	92,114.81	150,000.00	0.00	1526-1500-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	637.01	0.00	0.00	1526-1500-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
3,424.55	3,255.16	4,000.00	0.00	1526-1500-6603	Postage	0.00	100,000.00	100,000.00	0.00	0.00
86,897.00	67,083.70	100,000.00	0.00	1526-1500-6603	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	547.96	0.00	0.00	1526-1500-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6608	Supplies - Resale	0.00	150,000.00	150,000.00	0.00	0.00
3,641.76	733.95	4,000.00	0.00	1526-1500-6611	Budget Expense	0.00	1,000.00	1,000.00	0.00	0.00
5,738.31	4,869.58	2,500.00	0.00	1526-1500-6701	Mgmt Travel & Training	0.00	3,500.00	3,500.00	0.00	0.00
304.71	452.20	500.00	0.00	1526-1500-6702	Staff Travel & Training	0.00	500.00	500.00	0.00	0.00
0.00	32.08	0.00	0.00	1526-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
2,249.10	1,493.99	2,500.00	0.00	1526-1500-6755	Telephone	0.00	1,800.00	1,800.00	0.00	0.00
399,587.11	670,080.04	460,950.00	0.00		Material and Services Totals:	0.00	420,400.00	420,400.00	0.00	0.00
				E21	Interdepartmental Charges					
3,478.00	50,414.00	29,391.00	0.00	1526-1500-6990	Internal Services	0.00	28,060.00	28,060.00	0.00	0.00
5,563.00	5,611.00	6,049.00	0.00	1526-1500-6991	Facility Services	0.00	7,824.00	7,824.00	0.00	0.00
2,250.00	8,775.00	2,244.00	0.00	1526-1500-6992	Steering Comm Hardware Chg	0.00	2,744.00	2,744.00	0.00	0.00
1,260.00	1,525.00	2,718.00	0.00	1526-1500-6993	Steering Comm User Chg	0.00	3,325.00	3,325.00	0.00	0.00
1,377.00	2,174.00	1,924.00	0.00	1526-1500-6994	Risk Management	0.00	2,142.00	2,142.00	0.00	0.00
2,243.00	4,072.00	3,602.00	0.00	1526-1500-6995	Insurance Liability	0.00	4,211.00	4,211.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
938.47	976.44	1,000.00	0.00	1526-1500-6998	Vehicle Fuel - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6999	Postage - Internal	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
17,109.47	73,547.44	46,928.00	0.00		Interdepartmental Charges Totals:	0.00	57,806.00	57,806.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1526-1500-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1526-1500-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
3,000.00	3,000.00	3,000.00	0.00	1526-1500-9003	Trans - Equipment Reserve	0.00	3,000.00	3,000.00	0.00	0.00
3,000.00	3,000.00	3,000.00	0.00		Interfund Transfers Totals:	0.00	3,000.00	3,000.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		EXPENDITURES TOTALS:	6.00	998,126.00	998,126.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		DEPARTMENT REVENUES	0.00	998,126.00	998,126.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		DEPARTMENT EXPENSES	6.00	998,126.00	998,126.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Totals:	(6.00)	0.00	0.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		FUND REVENUES	0.00	998,126.00	998,126.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		FUND EXPENSES	6.00	998,126.00	998,126.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(6.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
803,011.04	1,210,504.11	1,004,749.00	0.00		REPORT REVENUES	0.00	998,126.00	998,126.00	0.00	0.00
803,011.04	1,210,504.11	1,004,749.00	0.00		REPORT EXPENSES	6.00	998,126.00	998,126.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(6.00)	0.00	0.00	0.00	0.00

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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 Changes
  - Full-Time Computer Support Specialist Position Eliminated
- 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 Services charges to County Departments, the Library Service District, other agencies, grants and some direct revenue from and assessment data. As such, our revenue is derived from multiple taxing districts and state funds as well as the Internal Service 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 – Our focus cloud computing and hosted solutions, along with continued downsizing elsewhere in the county, all three part-time, and one full-time, positions 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 450 users and over 100 public workstations 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.
- 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.

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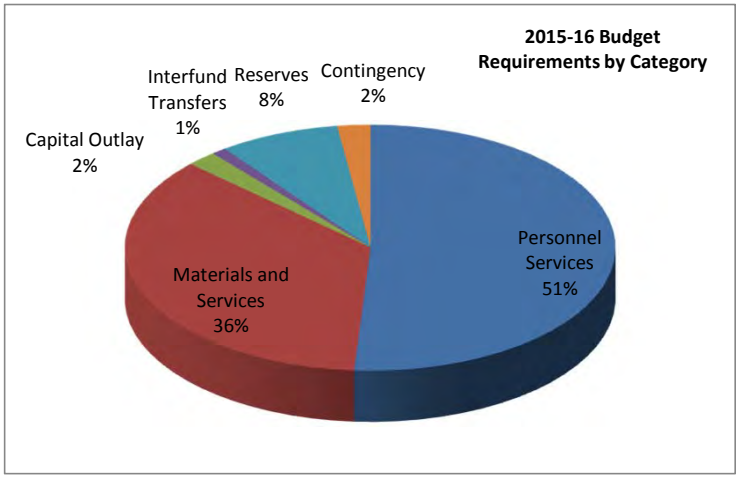
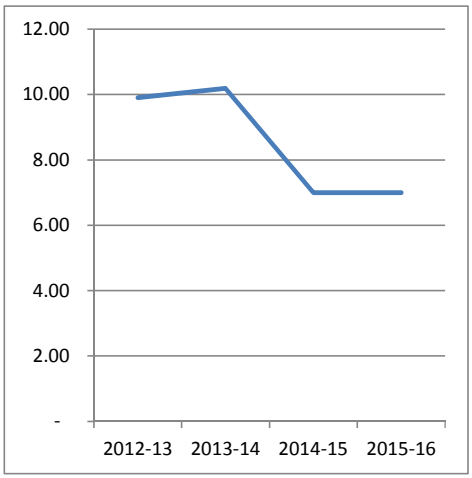
Klamath County, Oregon
2015-2016 Budget Financial Presentation
1530 Information Technology

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	721,543	634,439	629,538	643,096
Materials and Services	529,859	727,241	614,527	451,307
Capital Outlay	30,366	10,868	25,000	25,000
Subtotal Current Expenditures	**1,281,768**	**1,372,548**	**1,269,065**	**1,119,403**
Interfund Transfers	-	77,500	-	12,500
Reserves	-	-	-	100,000
Contingency	-	-	-	27,505
Unappropriated Fund Balance	87,039	125,038	-	-
Subtotal Noncurrent Expenditures	**87,039**	**202,538**	**-**	**140,005**
Total Requirements by Budgetary Category	**1,368,807**	**1,575,086**	**1,269,065**	**1,259,408**
Requirements by Fund				
Information Technology (6000)	897,666	1,027,333	918,122	813,153
Steering Committee (6000)	471,141	547,754	350,943	446,255
Total Requirements by Fund	**1,368,807**	**1,575,087**	**1,269,065**	**1,259,408**
Resources by Budgetary Category				
Intergovernmental	33,292	25,082	17,260	18,893
Charges for Services	393,420	519,723	493,943	352,255
Investment Earnings	210	416		
Sale of Capital Assets	10,267	9,422	10,000	5,000
Interfund Transfers	931,619	933,373	747,862	789,260
Miscellaneous	-	32		-
Beginning Fund Balance	-	87,039		94,000
Total Resources by Budgetary Category	**1,368,807**	**1,575,087**	**1,269,065**	**1,259,408**
Full-Time Employee Equivalents	9.90	10.19	7.00	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Information Technology	813,153	643,096	7.00
Steering Committee	446,255	-	
Total Mandates	**1,259,408**	**643,096**	**7.00**





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Department	Status	Title	Benefit Date	FTE	Benefit Group	Union	Current Grade	Current Step	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
										51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Information Technology	Filled	IT Director	5/7/2007	1.0000	Department Head	Non-union	DF16	7	$92,873.28	$1,625.28	$7,104.81	$1,857.47	$34.58	$11,100.00	$0.00	$58.08	$183.00	$15,788.46	$130,624.96
Information Technology	Filled	Sr. Systems Administrator	5/11/2015	1.0000	Full-time Non-union	Non-union	UF33	3	$76,647.75	$1,341.34	$5,863.55	$1,532.95	$34.58	$11,100.00	$0.00	$14.28	$183.00	$13,030.12	$109,747.57
Information Technology	Filled	Sr. Systems Administrator	4/10/2006	1.0000	Full-time Non-union	Non-union	UF33	3	$78,409.59	$1,372.17	$5,998.33	$1,568.19	$34.58	$11,100.00	$0.00	$14.28	$183.00	$13,329.63	$112,009.77
Information Technology	Filled	Systems Administrator	9/30/2013	1.0000	Full-time Local 121	Local 121	LF25	3	$61,506.72	$1,076.37	$4,705.26	$1,230.13	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,456.14	$90,306.49
Information Technology	Filled	Computer Support Technician	7/1/2014	1.0000	Full-time Local 121	Local 121	LH19	2	$43,397.68	$759.46	$3,319.92	$867.95	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,377.61	$67,054.49
Information Technology	Filled	User Support Specialist	5/18/2009	1.0000	Full-time Local 121	Local 121	LH17	5	$42,778.91	$748.63	$3,272.59	$855.58	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,272.42	$66,259.99
Information Technology	Filled	User Support Specialist	7/1/2009	1.0000	Full-time Local 121	Local 121	LH17	4	$42,572.07	$745.01	$3,256.76	$851.44	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,237.25	$65,994.40
		Overtime							$1,000.00		$76.50	$20.00	$0.00						$1,096.50
				7.0000					**$439,185.99**	**$7,668.25**	**$33,597.73**	**$8,783.72**	**$242.09**	**$77,700.00**	**$0.00**	**$143.76**	**$1,281.00**	**$74,491.62**	**$643,094.16**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1530	Information Technology					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1531-1500-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1531-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	150,000.00	0.00	1531-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
32,569.80	12,438.00	3,000.00	0.00	1531-1500-4317	Services - Data Process Other	0.00	5,000.00	5,000.00	0.00	0.00
32,569.80	12,438.00	153,000.00	0.00		Charges for Service Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R31	Interdepartmental Charges					
65,488.22	193,907.81	0.00	0.00	1531-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
65,488.22	193,907.81	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	32.40	0.00	0.00	1531-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	32.40	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1531-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	1531-1500-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
33,291.52	25,082.10	17,260.00	0.00	1531-1500-4501	A&T Grant	0.00	17,260.00	18,893.00	0.00	0.00
33,291.52	25,082.10	17,260.00	0.00		State of Oregon Totals:	0.00	17,260.00	18,893.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R70	Interfund Transfers					
766,316.42	795,872.34	747,862.00	0.00	1531-1500-4901	Trans - Internal Serv Non Dept	0.00	790,893.00	789,260.00	0.00	0.00
766,316.42	795,872.34	747,862.00	0.00		Interfund Transfers Totals:	0.00	790,893.00	789,260.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		REVENUES TOTALS:	0.00	813,153.00	813,153.00	0.00	0.00
				E10	Personnel Services					
515,009.45	443,137.19	415,787.00	0.00	1531-1500-5000	Salaries and Wages	7.00	438,186.00	438,186.00	0.00	0.00
8,679.45	0.00	0.00	0.00	1531-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7,875.52	6,797.85	16,800.00	0.00	1531-1500-5011	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
39,395.03	32,952.73	33,093.00	0.00	1531-1500-5110	FICA	0.00	33,598.00	33,598.00	0.00	0.00
236.69	243.02	241.00	0.00	1531-1500-5120	Workmans Compensation Tax	0.00	242.00	242.00	0.00	0.00
72,125.00	65,025.00	73,500.00	0.00	1531-1500-5130	Medical Insurance	0.00	77,700.00	77,700.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
236.03	209.58	212.00	0.00	1531-1500-5133	Life Insurance	0.00	144.00	144.00	0.00	0.00
166.60	141.10	143.00	0.00	1531-1500-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
52,903.86	64,838.64	73,540.00	0.00	1531-1500-5140	Retirement - General	0.00	74,492.00	74,492.00	0.00	0.00
12,226.09	10,348.41	7,570.00	0.00	1531-1500-5156	Unemployment Compensation	0.00	7,669.00	7,669.00	0.00	0.00
12,689.58	10,745.77	8,652.00	0.00	1531-1500-5157	Workmans Compensation	0.00	8,784.00	8,784.00	0.00	0.00
721,543.30	634,439.29	629,538.00	0.00		Personnel Services Totals:	7.00	643,096.00	643,096.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1531-1500-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	1531-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
912.50	3,723.62	17,800.00	0.00	1531-1500-6201	Consultant Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6232	Software Support	0.00	2,500.00	2,500.00	0.00	0.00
29,327.82	14,140.72	10,000.00	0.00	1531-1500-6232	Hardware Maintenance	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	249.36	0.00	0.00	1531-1500-6310	Dues & Fees	0.00	500.00	500.00	0.00	0.00
1,299.00	0.00	0.00	0.00	1531-1500-6330	Equipment	0.00	0.00	0.00	0.00	0.00
8,027.94	10,174.98	7,000.00	0.00	1531-1500-6332	Computer Equipment	0.00	10,000.00	10,000.00	0.00	0.00
525.24	1,105.57	1,500.00	0.00	1531-1500-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
100.00	100.00	0.00	0.00	1531-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
525.71	3,366.01	3,000.00	0.00	1531-1500-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	600.00	0.00	0.00	1531-1500-6538	Building Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
962.46	2,262.19	1,500.00	0.00	1531-1500-6600	Supplies - Office	0.00	1,500.00	1,500.00	0.00	0.00
5,695.49	8,041.36	5,000.00	0.00	1531-1500-6601	Supplies - Other	0.00	5,000.00	5,000.00	0.00	0.00
0.00	370.04	777.00	0.00	1531-1500-6602	Copier Maint & Supplies	0.00	300.00	300.00	0.00	0.00
179.35	279.76	200.00	0.00	1531-1500-6603	Postage	0.00	200.00	200.00	0.00	0.00
65,835.38	187,413.48	0.00	0.00	1531-1500-6608	Supplies - Resale	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	150,000.00	0.00	1531-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6700	Travel & Training	0.00	15,000.00	15,000.00	0.00	0.00
100.00	1,167.57	0.00	0.00	1531-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
513.85	6,021.20	10,000.00	0.00	1531-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	432.13	0.00	0.00	1531-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
8,256.92	7,029.37	3,200.00	0.00	1531-1500-6755	Telephone	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
123,261.66	246,477.36	209,977.00	0.00		Material and Services Totals:	0.00	85,500.00	85,500.00	0.00	0.00
				E21	Interdepartmental Charges					
3,575.00	22,673.00	29,354.00	0.00	1531-1500-6990	Internal Services	0.00	26,155.00	26,155.00	0.00	0.00
23,021.00	23,018.00	24,786.00	0.00	1531-1500-6991	Facility Services	0.00	27,030.00	27,030.00	0.00	0.00
19,800.00	11,325.00	12,514.00	0.00	1531-1500-6992	Steering Comm Hardware Chg	0.00	5,096.00	5,096.00	0.00	0.00
1,890.00	6,100.00	5,889.00	0.00	1531-1500-6993	Steering Comm User Chg	0.00	3,325.00	3,325.00	0.00	0.00
1,740.00	2,019.00	2,111.00	0.00	1531-1500-6994	Risk Management	0.00	2,411.00	2,411.00	0.00	0.00
2,835.00	3,781.00	3,953.00	0.00	1531-1500-6995	Insurance Liability	0.00	4,740.00	4,740.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6998	Vehicle Fuel - Internal	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6999	Postage - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6999	Solid Waste Fees - Internal	0.00	200.00	200.00	0.00	0.00
52,861.00	68,916.00	78,607.00	0.00		Interdepartmental Charges Totals:	0.00	72,057.00	72,057.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1531-1500-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1531-1500-9003	Trans - Equipment Reserve	0.00	12,500.00	12,500.00	0.00	0.00
0.00	72,500.00	0.00	0.00	1531-1500-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
0.00	5,000.00	0.00	0.00	1531-1500-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
0.00	77,500.00	0.00	0.00		Interfund Transfers Totals:	0.00	12,500.00	12,500.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		EXPENDITURES TOTALS:	7.00	813,153.00	813,153.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		DEPARTMENT REVENUES	0.00	813,153.00	813,153.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		DEPARTMENT EXPENSES	7.00	813,153.00	813,153.00	0.00	0.00
0.00	0.00	0.00	0.00		Information Technology Totals:	(7.00)	0.00	0.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		FUND REVENUES	0.00	813,153.00	813,153.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		FUND EXPENSES	7.00	813,153.00	813,153.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(7.00)	0.00	0.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		REPORT REVENUES	0.00	813,153.00	813,153.00	0.00	0.00
897,665.96	1,027,332.65	918,122.00	0.00		REPORT EXPENSES	7.00	813,153.00	813,153.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1530	Information Technology					
				R30	Charges for Service					
12,551.82	0.00	0.00	0.00	1532-1500-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
12,551.82	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
199,650.00	178,949.00	187,830.00	0.00	1532-1500-4392	Steering Comm Hardware Fees	0.00	181,005.00	181,005.00	0.00	0.00
83,160.00	133,676.00	153,113.00	0.00	1532-1500-4393	Steering Committee User Fees	0.00	166,250.00	166,250.00	0.00	0.00
0.00	751.98	0.00	0.00	1532-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
282,810.00	313,376.98	340,943.00	0.00		Interdepartmental Charges Totals:	0.00	347,255.00	347,255.00	0.00	0.00
				R41	Interest					
210.09	416.11	0.00	0.00	1532-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
210.09	416.11	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
10,267.28	9,422.23	10,000.00	0.00	1532-1500-4499	Sales - Surplus Property	0.00	5,000.00	5,000.00	0.00	0.00
10,267.28	9,422.23	10,000.00	0.00		Sale of Capital Assets Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R70	Interfund Transfers					
165,302.13	0.00	0.00	0.00	1532-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	72,500.00	0.00	0.00	1532-1500-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
0.00	65,000.00	0.00	0.00	1532-1500-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
165,302.13	137,500.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	87,039.11	0.00	0.00	1532-1500-4995	Beginning Fund Balance	0.00	94,000.00	94,000.00	0.00	0.00
0.00	87,039.11	0.00	0.00		Fund Balances Totals:	0.00	94,000.00	94,000.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		REVENUES TOTALS:	0.00	446,255.00	446,255.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1532-1500-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-6200	Contract Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-6232	Software Support	0.00	1,500.00	1,500.00	0.00	0.00
125,738.91	149,590.71	145,000.00	0.00	1532-1500-6232	Hardware Maintenance	0.00	20,000.00	20,000.00	0.00	0.00
20,632.06	21,071.04	25,000.00	0.00	1532-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
261.41	146.37	0.00	0.00	1532-1500-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
3,643.80	0.00	0.00	0.00	1532-1500-6331	Computer Software	0.00	135,000.00	135,000.00	0.00	0.00
93,011.10	173,215.13	75,060.00	0.00	1532-1500-6332	Computer Equipment	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-6332	Network Equipment	0.00	10,000.00	10,000.00	0.00	0.00
13,894.65	4,581.19	0.00	0.00	1532-1500-6535	Equipment Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
6,018.63	1,539.21	0.00	0.00	1532-1500-6601	Supplies - Other	0.00	250.00	250.00	0.00	0.00
0.00	30.89	0.00	0.00	1532-1500-6603	Postage	0.00	250.00	250.00	0.00	0.00
0.00	708.18	0.00	0.00	1532-1500-6608	Supplies - Resale	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,483.00	0.00	1532-1500-6613	Elect Supplies & Repairs	0.00	10,000.00	10,000.00	0.00	0.00
14,426.88	260.00	0.00	0.00	1532-1500-6755	Telephone	0.00	0.00	0.00	0.00	0.00
76,108.77	60,705.42	75,400.00	0.00	1532-1500-6756	Teleprocessing	0.00	80,000.00	80,000.00	0.00	0.00
353,736.21	411,848.14	325,943.00	0.00		Material and Services Totals:	0.00	293,750.00	293,750.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1532-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
30,366.00	10,867.96	25,000.00	0.00	1532-1500-7003	Computer Equipment	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
30,366.00	10,867.96	25,000.00	0.00		Capital Outlay Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				E80	Contigencies					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1532-1500-9800	Operating Contingency	0.00	27,505.00	27,505.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	27,505.00	27,505.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	1532-1500-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1532-1500-9910	Reserve Capital Outlay	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
87,039.11	125,038.33	0.00	0.00	1532-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
87,039.11	125,038.33	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		EXPENDITURES TOTALS:	0.00	446,255.00	446,255.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		DEPARTMENT REVENUES	0.00	446,255.00	446,255.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		DEPARTMENT EXPENSES	0.00	446,255.00	446,255.00	0.00	0.00
0.00	0.00	0.00	0.00		Information Technology Totals:	0.00	0.00	0.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		FUND REVENUES	0.00	446,255.00	446,255.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		FUND EXPENSES	0.00	446,255.00	446,255.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	0.00	0.00	0.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		REPORT REVENUES	0.00	446,255.00	446,255.00	0.00	0.00
471,141.32	547,754.43	350,943.00	0.00		REPORT EXPENSES	0.00	446,255.00	446,255.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 IT department provides critical support to the mandates of other departments:

- District Attorney
- Board of County Commissioners
- Klamath County Sheriff's Office

Self-Imposed Services:

While "self-imposed" many of our services our 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 1.00 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 Services charges to County Departments, the Library Service District, other agencies, grants and some direct revenue from and 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:

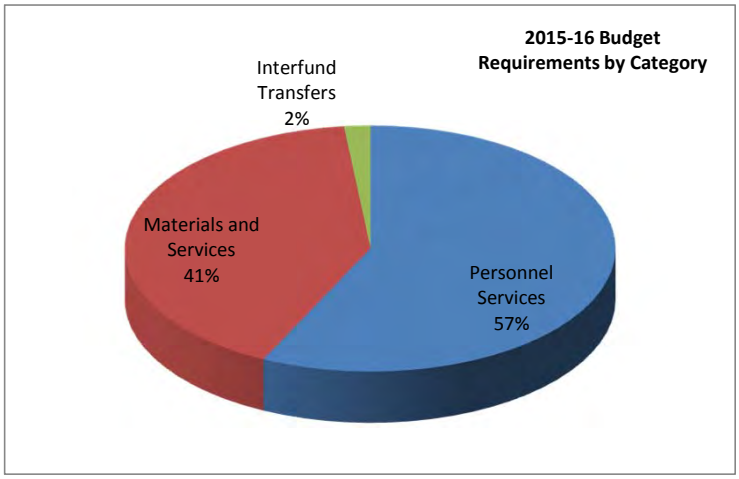
Website Rebuild – To provide better communication with our constituents, we have budgeted for a refresh of the County Websites.

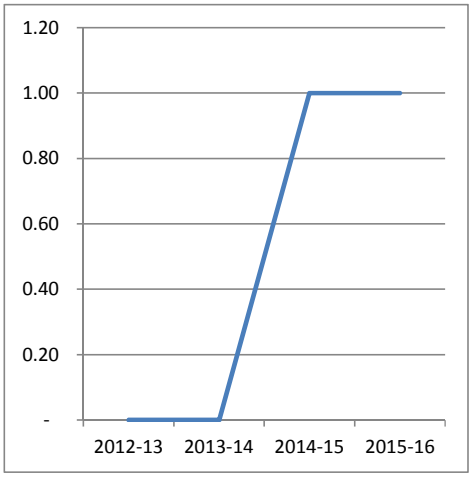
Audio Visual Trial Support – Through a partnership with the District Attorney's Office the Multimedia Department assists with the preparation and presentation of Audio/Video material and evidence.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1540 Multimedia

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	-	34,340	62,711	65,939
Materials and Services	-	37,499	28,655	47,409
Subtotal Current Expenditures	**-**	**71,839**	**91,366**	**113,348**
Interfund Transfers	-	-	-	2,000
Subtotal Noncurrent Expenditures	**-**	**-**	**-**	**2,000**
Total Requirements by Budgetary Category	**-**	**71,839**	**91,366**	**115,348**
Requirements by Fund				
Multimedia (6000)	-	71,839	91,366	115,348
Total Requirements by Fund	**-**	**71,839**	**91,366**	**115,348**
Resources by Budgetary Category				
Intergovernmental	-	-	-	-
Charges for Services	-	8,278	24,100	3,600
Investment Earnings	-	-	-	-
Sale of Capital Assets	-	-	-	-
Interfund Transfers	-	63,561	67,266	111,748
Miscellaneous	-	-	-	-
Beginning Fund Balance	-	-	-	-
Total Resources by Budgetary Category	**-**	**71,839**	**91,366**	**115,348**
Full-Time Employee Equivalents	-	-	1.00	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Multimedia	115,348	65,939	1.00
Total Mandates	**115,348**	**65,939**	**1.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Multimedia	Filled	Comuter Support Technician (Video)	1.0000	Fulltime Local 121	Local 121	LH19	2	$42,525.60	$744.20	$3,253.21	$850.51	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,229.35	$65,934.73
			1.0000					**$42,525.60**	**$744.20**	**$3,253.21**	**$850.51**	**$34.58**	**$11,100.00**	**$0.00**	**$14.28**	**$183.00**	**$7,229.35**	**$65,934.73**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1540	Multimedia					
				R30	Charges for Service					
0.00	200.20	100.00	0.00	1541-1500-4301	Copies	0.00	100.00	100.00	0.00	0.00
0.00	0.00	2,000.00	0.00	1541-1500-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	5,365.47	2,000.00	0.00	1541-1500-4317	Cablecasting and Recording	0.00	0.00	0.00	0.00	0.00
0.00	2,712.50	20,000.00	0.00	1541-1500-4317	Video Production	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-4317	Website Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	8,278.17	24,100.00	0.00		Charges for Service Totals:	0.00	3,600.00	3,600.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1541-1500-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	63,560.94	67,266.00	0.00	1541-1500-4901	Trans - Internal Serv Non Dept	0.00	111,748.00	111,748.00	0.00	0.00
0.00	63,560.94	67,266.00	0.00		Interfund Transfers Totals:	0.00	111,748.00	111,748.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		REVENUES TOTALS:	0.00	115,348.00	115,348.00	0.00	0.00
				E10	Personnel Services					
0.00	23,027.08	40,604.00	0.00	1541-1500-5000	Salaries and Wages	1.00	42,526.00	42,526.00	0.00	0.00
0.00	212.50	0.00	0.00	1541-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	1,700.66	3,106.00	0.00	1541-1500-5110	FICA	0.00	3,254.00	3,254.00	0.00	0.00
0.00	19.58	34.00	0.00	1541-1500-5120	Workmans Compensation Tax	0.00	35.00	35.00	0.00	0.00
0.00	4,943.82	10,500.00	0.00	1541-1500-5130	Medical Insurance	0.00	11,100.00	11,100.00	0.00	0.00
0.00	13.92	21.00	0.00	1541-1500-5133	Life Insurance	0.00	15.00	15.00	0.00	0.00
0.00	13.60	20.00	0.00	1541-1500-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	3,330.69	6,903.00	0.00	1541-1500-5140	Retirement - General	0.00	7,230.00	7,230.00	0.00	0.00
0.00	534.52	711.00	0.00	1541-1500-5156	Unemployment Compensation	0.00	745.00	745.00	0.00	0.00
0.00	543.52	812.00	0.00	1541-1500-5157	Workmans Compensation	0.00	851.00	851.00	0.00	0.00
0.00	34,339.89	62,711.00	0.00		Personnel Services Totals:	1.00	65,939.00	65,939.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1541-1500-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0.00	12,428.00	4,668.00	0.00	1541-1500-6200	Contract Services	0.00	2,500.00	2,500.00	0.00	0.00
0.00	1,677.06	0.00	0.00	1541-1500-6232	Hardware Maintenance	0.00	2,500.00	2,500.00	0.00	0.00
0.00	633.57	0.00	0.00	1541-1500-6233	Website Hosting Services	0.00	16,000.00	16,000.00	0.00	0.00
0.00	18.61	0.00	0.00	1541-1500-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	1,659.00	0.00	0.00	1541-1500-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	569.16	100.00	0.00	1541-1500-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.46	0.00	0.00	1541-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1541-1500-6702	Staff Travel & Training	0.00	100.00	100.00	0.00	0.00
0.00	170.54	0.00	0.00	1541-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
0.00	549.82	360.00	0.00	1541-1500-6755	Telephone	0.00	1,500.00	1,500.00	0.00	0.00
0.00	17,706.22	5,628.00	0.00		Material and Services Totals:	0.00	23,600.00	23,600.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	3,734.00	4,932.00	0.00	1541-1500-6990	Internal Services	0.00	5,541.00	5,541.00	0.00	0.00
0.00	14,629.00	15,772.00	0.00	1541-1500-6991	Facility Services	0.00	15,583.00	15,583.00	0.00	0.00
0.00	1,125.00	1,870.00	0.00	1541-1500-6992	Steering Comm Hardware Chg	0.00	1,960.00	1,960.00	0.00	0.00
0.00	305.00	453.00	0.00	1541-1500-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6994	Risk Management	0.00	84.00	84.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6995	Insurance Liability	0.00	166.00	166.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	19,793.00	23,027.00	0.00		Interdepartmental Charges Totals:	0.00	23,809.00	23,809.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1541-1500-9003	Trans - Equipment Reserve	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	2,000.00	2,000.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		EXPENDITURES TOTALS:	1.00	115,348.00	115,348.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		DEPARTMENT REVENUES	0.00	115,348.00	115,348.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		DEPARTMENT EXPENSES	1.00	115,348.00	115,348.00	0.00	0.00
0.00	0.00	0.00	0.00		Multimedia Totals:	(1.00)	0.00	0.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		FUND REVENUES	0.00	115,348.00	115,348.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		FUND EXPENSES	1.00	115,348.00	115,348.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(1.00)	0.00	0.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		REPORT REVENUES	0.00	115,348.00	115,348.00	0.00	0.00
0.00	71,839.11	91,366.00	0.00		REPORT EXPENSES	1.00	115,348.00	115,348.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

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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 are in the process of remodeling the old OSU facility on Vandenberg Road to relocate the Developmental Disabilities and Veteran Services departments to this facility. We are in the process of rebuilding the Jail chiller, as well as the geothermal pump. We have completed the upgrade to the Government Center parking lot. We rebuilt 1 of 2 compressors for the Courthouse chiller. We have completed a partial re-roof to the Juvenile building.

We have finished the process of remodeling the old Mental Health facility on Vandenberg Road and relocated the Health Department to that facility. We have completed the process of the asbestos removal projects 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 2.5.

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:

Facility Services 2015-16 Significant Changes

Utilities increases

Electricity	1.3%
Gas	10.3%
Water/Sewer	5.7%
Geothermal	10%
Garbage	0% (as of now, if BOCC allows them an increase this will change)
Janitorial Services	0%

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

Last year changed the format so that the majority of our projects will now come from our 6020 fund

This change increased the funds in line items in the 6020 fund, as most of our projects will run through this fund. Whereas any project over $10,000 used to come from the 3020 fund.

Major changes

- Continue remodeling the DD/Veteran Services facility (3020 fund)
- Jail lighting retrofit (6020 fund)
- Government Center AC Controls (6020 fund)
- Government Center Partial Re-roof (3020 fund)
- Government Center Sidewalk Replacement (6020 fund)

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 BOCC has approved $0.05 per square foot added to the facilities services charge dedicated for funding building and equipment upgrades or replacement. This will add an approximate $135,647 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 is 100 years old and in need of major remodeling (HVAC, seismic, plumbing, roofing). These buildings need to be sold, as they will continue to be a drain on general fund dollars and are no longer in use).

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

Government Center Chiller	80,000	(life expectancy 15 yrs and 14 years old, could fail anytime)
Courthouse Chiller	45,000	(life expectancy 15 yrs and 14 years old, could fail anytime) replaced 1out of 2 compressors 14-15
Government Center roof	80,000	(within 1-2 years) 40,000 budgeted 15-16
Courthouse roof	120,000	(within 1-2 years)
Jail Roof	110,000	
Sheriff Roof	10,000	
Vandenberg driveways Repair/Chipseal/Etc Jail/Sheriff/JV/Probation	150,000	
Jail lighting retrofit	83,000	budgeted 15-16
Jail Geothermal Pump	12,000	Needs done approximately every 8 years
Probation roof	45,000	
Gov Center floor coverings	75,000	
Maintenance shop roof	17,000	
Juvenile remodel	2,000,000	Demolition and rebuild

The above issues will be **partially** resolved with the additional funding, dedicated strictly to building improvements and upgrades, as well taking care of the Summers Lane and Washburn Way facilities and selling the 403 Pine building.

We have budgeted for the following projects for the 15-16-fiscal year, depending on what the Budget Committee chooses to proceed with and approve.

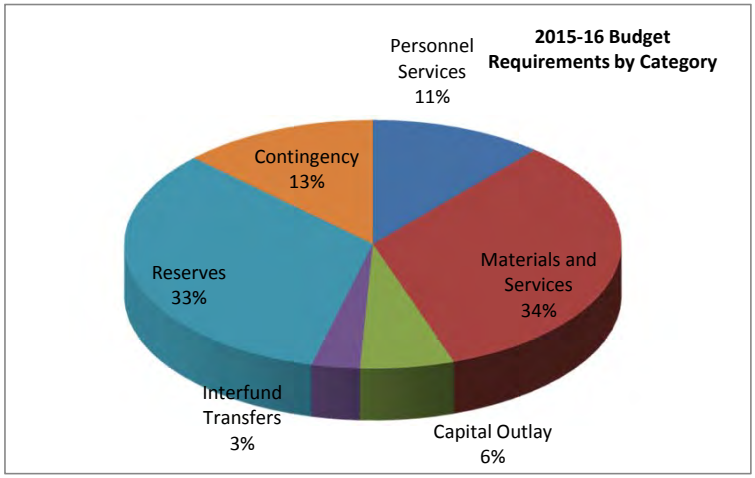
DD/Vets Vandenberg Retrofit	$200,000 (in process 3020 fund)
Jail Lighting Retrofit	$83,000 (6020 fund)
Government Center AC Controls	$27,000 (6020 fund)
Government Center Partial Re-roof	$40,000 (3020 fund)

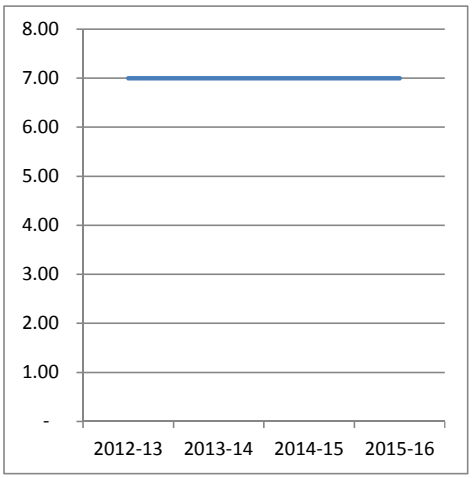
Government Center Sidewalk Replacement	$8,000 (6020 fund)
403 Pine Sidewalk Replacement	$20,000 ** will need to be done if not sold

Klamath County, Oregon
2015-2016 Budget Financial Presentation
1560 Maintenance

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	430,398	460,058	489,634	500,491
Materials and Services	1,134,265	1,163,343	1,327,839	1,476,546
Capital Outlay	228,313	437,259	333,000	270,000
Subtotal Current Expenditures	**1,792,976**	**2,060,660**	**2,150,473**	**2,247,037**
Interfund Transfers	1,635,565	317,692	144,881	139,147
Reserves	-	-	1,078,500	1,468,305
Contingency	-	-	506,914	566,219
Unappropriated Fund Balance	2,410,096	2,520,555	-	-
Subtotal Noncurrent Expenditures	**4,045,661**	**2,838,247**	**1,730,295**	**2,173,671**
Total Requirements by Budgetary Category	**5,838,637**	**4,898,907**	**3,880,768**	**4,420,708**
Requirements by Fund				
Capital Projects Reserve (3020)	1,807,777	1,918,837	1,190,381	1,738,647
Facility Services (6020)	4,011,616	2,980,070	2,690,387	2,682,061
Mental Health Building Reserve (6110)	19,244	-	-	-
Total Requirements by Fund	**5,838,637**	**4,898,907**	**3,880,768**	**4,420,708**
Resources by Budgetary Category				
Charges for Services	1,970,086	2,108,864	2,042,887	2,035,561
Investment Earnings	6,382	9,339	6,000	3,000
Interfund Transfers	1,635,565	317,692	144,881	139,147
Miscellaneous	130	52,916	-	-
Beginning Fund Balance	2,226,474	2,410,096	1,687,000	2,243,000
Total Resources by Budgetary Category	**5,838,637**	**4,898,907**	**3,880,768**	**4,420,708**
Full-Time Employee Equivalents	7.00	7.00	7.00	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Maintenance	2,535,561	500,491	7.00
Equipment Reserve	146,500	-	-
Capital Projects Reserve	1,738,647	-	-
Total Mandates	**4,420,708**	**500,491**	**7.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Maintenance	Filled	Director of Maintenance	1.0000	Department Head	Non-union	DF11	7	$73,074.15	$1,278.80	$5,590.17	$1,461.48	$34.58	$11,100.00	$0.00	$58.08	$183.00	$12,422.60	$105,202.87
Maintenance	Filled	Maintenance/HVAC Tech.	1.0000	Full-time Local 121	Local 121	LH21	7	$57,593.46	$1,007.89	$4,405.90	$1,151.87	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,790.89	$85,281.87
Maintenance	Filled	Maintenance Leadworker	1.0000	Full-time Local 121	Local 121	LH16	7	$45,220.68	$791.36	$3,459.38	$904.41	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,687.52	$69,395.22
Maintenance	Filled	Maintenance Technician III	1.0000	Full-time Local 121	Local 121	LH15	2	$35,825.31	$626.94	$2,740.64	$716.51	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,090.30	$57,331.57
Maintenance	Filled	Maintenance Technician III	1.0000	Full-time Local 121	Local 121	LH15	2	$36,096.72	$631.69	$2,761.40	$721.93	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,136.44	$57,680.05
Maintenance	Vacant	Maintenance Technician III	1.0000	Full-time Local 121	Local 121	LH15	1	$33,483.41	$585.96	$2,561.48	$669.67	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,692.18	$54,324.56
Maintenance	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$41,031.64	$718.05	$3,138.92	$820.63	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,975.38	$64,016.49
Maintenance		Overtime						$5,050.00	$88.38	$386.33	$101.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,625.70
Maintenance		Vehicle Allowance						$1,462.48	$25.59	$111.88	$29.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,629.20
			7.0000					**$328,837.85**	**$5,754.66**	**$25,156.10**	**$6,576.76**	**$242.09**	**$77,700.00**	**$0.00**	**$143.76**	**$1,281.00**	**$54,795.31**	**$500,487.53**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2015-2016 Proposed Budget

Account	Description of Item or Project	Amount
3020-1000-3060-1000-70220	Government Center Partial Re-Roof	40,000
	DD/Veteran Services retrofit 3328 Vandenberg (ongoing)	200,000
6020-1560-3050-1500-70110	Vehicle - Maintenance	30,000
	Total	$ 270,000

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3020	Capital Projects Reserve					
				1000	Non-Departmental					
				R30	Charges for Service					
107,869.82	0.00	0.00	0.00	3060-1000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
107,869.82	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	28,650.00	0.00	0.00	3060-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	28,650.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1,354.24	5,352.44	3,000.00	0.00	3060-1000-4495	Investments - Interest On	0.00	3,000.00	3,000.00	0.00	0.00
1,354.24	5,352.44	3,000.00	0.00		Interest Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R70	Interfund Transfers					
19,244.29	0.00	0.00	0.00	3060-1000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,604,000.00	305,371.00	137,381.00	0.00	3060-1000-4917	Trans - Facility Services	0.00	135,647.00	135,647.00	0.00	0.00
1,623,244.29	305,371.00	137,381.00	0.00		Interfund Transfers Totals:	0.00	135,647.00	135,647.00	0.00	0.00
				R90	Fund Balances					
75,308.26	1,579,463.67	1,050,000.00	0.00	3060-1000-4995	Beginning Fund Balance	0.00	1,600,000.00	1,600,000.00	0.00	0.00
75,308.26	1,579,463.67	1,050,000.00	0.00		Fund Balances Totals:	0.00	1,600,000.00	1,600,000.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		REVENUES TOTALS:	0.00	1,738,647.00	1,738,647.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-1000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3060-1000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
228,312.94	437,259.13	307,000.00	0.00	3060-1000-7022	Facilities Improvement	0.00	240,000.00	240,000.00	0.00	0.00
228,312.94	437,259.13	307,000.00	0.00		Capital Outlay Totals:	0.00	240,000.00	240,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	383,381.00	0.00	3060-1000-9800	Operating Contingency	0.00	381,559.00	381,559.00	0.00	0.00
0.00	0.00	383,381.00	0.00		Contigencies Totals:	0.00	381,559.00	381,559.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3060-1000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500,000.00	0.00	3060-1000-9910	Reserve Capital Outlay	0.00	1,117,088.00	1,117,088.00	0.00	0.00
0.00	0.00	500,000.00	0.00		Fund Balance & Reserves Totals:	0.00	1,117,088.00	1,117,088.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,579,463.67	1,481,577.98	0.00	0.00	3060-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,579,463.67	1,481,577.98	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		EXPENDITURES TOTALS:	0.00	1,738,647.00	1,738,647.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		DEPARTMENT REVENUES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		DEPARTMENT EXPENSES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		FUND REVENUES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		FUND EXPENSES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Projects Reserve Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,807,776.61	1,918,837.11	1,190,381.00	0.00		REPORT REVENUES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
1,807,776.61	1,918,837.11	1,190,381.00	0.00		REPORT EXPENSES	0.00	1,738,647.00	1,738,647.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6020	Facility Services					
				1560	Maintenance					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
12,321.00	12,321.00	7,500.00	0.00	3050-1500-4917	Trans - Facility Services	0.00	3,500.00	3,500.00	0.00	0.00
12,321.00	12,321.00	7,500.00	0.00		Interfund Transfers Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				R90	Fund Balances					
137,176.74	149,497.74	137,000.00	0.00	3050-1500-4995	Beginning Fund Balance	0.00	143,000.00	143,000.00	0.00	0.00
137,176.74	149,497.74	137,000.00	0.00		Fund Balances Totals:	0.00	143,000.00	143,000.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		REVENUES TOTALS:	0.00	146,500.00	146,500.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	6,000.00	0.00	3050-1500-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3050-1500-7011	Vehicles Other	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	26,000.00	0.00		Capital Outlay Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-1500-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	118,500.00	0.00	3050-1500-9910	Reserve Capital Outlay	0.00	116,500.00	116,500.00	0.00	0.00
0.00	0.00	118,500.00	0.00		Fund Balance & Reserves Totals:	0.00	116,500.00	116,500.00	0.00	0.00
				E90	Unappropriated Fund Balance					
149,497.74	161,818.74	0.00	0.00	3050-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
149,497.74	161,818.74	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		EXPENDITURES TOTALS:	0.00	146,500.00	146,500.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		DEPARTMENT REVENUES	0.00	146,500.00	146,500.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		DEPARTMENT EXPENSES	0.00	146,500.00	146,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Maintenance Totals:	0.00	0.00	0.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		FUND REVENUES	0.00	146,500.00	146,500.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		FUND EXPENSES	0.00	146,500.00	146,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Facility Services Totals:	0.00	0.00	0.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		REPORT REVENUES	0.00	146,500.00	146,500.00	0.00	0.00
149,497.74	161,818.74	144,500.00	0.00		REPORT EXPENSES	0.00	146,500.00	146,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6110	MH Building Reserve KADA					
				1560	Maintenance					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3060-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3060-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
57.07	0.00	0.00	0.00	3060-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
57.07	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
19,187.22	0.00	0.00	0.00	3060-1500-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
19,187.22	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-1500-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6236	Heating & Air Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6281	Abatement	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3060-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6612	Janitorial Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6612	Painting Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1500-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3060-1500-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
19,244.29	0.00	0.00	0.00	3060-1500-9004	Trans - Capital Projects	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3060-1500-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3060-1500-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3060-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
19,244.29	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Maintenance Totals:	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MH Building Reserve KADA Total:	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
19,244.29	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6020	Facility Services					
				1560	Maintenance					
				R30	Charges for Service					
0.00	1,469.78	0.00	0.00	1561-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	1,469.78	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
1,862,216.00	2,107,394.00	2,042,887.00	0.00	1561-1500-4391	Facility Services Charges	0.00	2,035,561.00	2,035,561.00	0.00	0.00
1,862,216.00	2,107,394.00	2,042,887.00	0.00		Interdepartmental Charges Totals:	0.00	2,035,561.00	2,035,561.00	0.00	0.00
				R40	Other Local Revenue					
130.00	24,265.80	0.00	0.00	1561-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4401	Donations	0.00	0.00	0.00	0.00	0.00
130.00	24,265.80	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
4,971.09	3,987.82	3,000.00	0.00	1561-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
4,971.09	3,987.82	3,000.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1561-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1561-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4916	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1561-1500-4916	Trans - Surveyor Corner Restor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4923	Trans - Sheriff Search Rescue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4947	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4951	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,994,801.50	681,134.31	500,000.00	0.00	1561-1500-4995	Beginning Fund Balance	0.00	500,000.00	500,000.00	0.00	0.00
1,994,801.50	681,134.31	500,000.00	0.00		Fund Balances Totals:	0.00	500,000.00	500,000.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		REVENUES TOTALS:	0.00	2,535,561.00	2,535,561.00	0.00	0.00
				E10	Personnel Services					
302,115.54	305,630.88	319,114.00	0.00	1561-1500-5000	Salaries and Wages	7.00	323,788.00	323,788.00	0.00	0.00
1,210.92	801.20	5,050.00	0.00	1561-1500-5011	Overtime	0.00	5,050.00	5,050.00	0.00	0.00
22,068.34	22,254.22	24,911.00	0.00	1561-1500-5110	FICA	0.00	25,157.00	25,157.00	0.00	0.00
172.18	201.51	242.00	0.00	1561-1500-5120	Workmans Compensation Tax	0.00	243.00	243.00	0.00	0.00
56,951.80	65,800.00	73,500.00	0.00	1561-1500-5130	Medical Insurance	0.00	77,700.00	77,700.00	0.00	0.00
201.14	211.32	212.00	0.00	1561-1500-5133	Life Insurance	0.00	144.00	144.00	0.00	0.00
132.60	142.80	143.00	0.00	1561-1500-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
31,888.87	48,900.82	54,250.00	0.00	1561-1500-5140	Retirement - General	0.00	54,796.00	54,796.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
6,976.40	7,047.84	5,699.00	0.00	1561-1500-5156	Unemployment Compensation	0.00	5,755.00	5,755.00	0.00	0.00
8,680.39	9,067.65	6,513.00	0.00	1561-1500-5157	Workmans Compensation	0.00	6,577.00	6,577.00	0.00	0.00
430,398.18	460,058.24	489,634.00	0.00		Personnel Services Totals:	7.00	500,491.00	500,491.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1561-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
4,241.90	2,326.06	4,500.00	0.00	1561-1500-6234	Lock Repair & Replace	0.00	5,000.00	5,000.00	0.00	0.00
16,664.06	10,099.84	15,500.00	0.00	1561-1500-6234	Security & Alarms	0.00	15,500.00	15,500.00	0.00	0.00
204,050.86	190,076.10	190,000.00	0.00	1561-1500-6235	Janitorial Services	0.00	190,000.00	190,000.00	0.00	0.00
28,798.22	11,706.67	18,500.00	0.00	1561-1500-6235	Plumbing Repair	0.00	18,500.00	18,500.00	0.00	0.00
54,048.58	47,542.64	50,500.00	0.00	1561-1500-6236	Heating & Air Repair	0.00	77,500.00	77,500.00	0.00	0.00
1,898.60	573.47	10,000.00	0.00	1561-1500-6236	Snow Removal	0.00	10,000.00	10,000.00	0.00	0.00
605.68	2,177.28	2,800.00	0.00	1561-1500-6310	Dues & Fees	0.00	2,500.00	2,500.00	0.00	0.00
3,474.90	349.05	4,000.00	0.00	1561-1500-6330	Equipment	0.00	5,000.00	5,000.00	0.00	0.00
3,397.98	0.00	100.00	0.00	1561-1500-6330	Office Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
11,200.13	12,493.97	14,200.00	0.00	1561-1500-6333	Vehicle Fuel	0.00	14,200.00	14,200.00	0.00	0.00
809.65	669.49	0.00	0.00	1561-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
3,955.03	3,352.58	4,500.00	0.00	1561-1500-6531	Supplies Equipment Rent	0.00	4,500.00	4,500.00	0.00	0.00
1,380.94	1,940.22	2,500.00	0.00	1561-1500-6535	Equipment Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
4,361.75	3,907.95	5,200.00	0.00	1561-1500-6536	Vehicle Maint & Repair	0.00	5,200.00	5,200.00	0.00	0.00
28,346.80	24,656.09	32,500.00	0.00	1561-1500-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
29,651.00	27,615.50	30,000.00	0.00	1561-1500-6539	Elevator Maintenance & Repair	0.00	30,000.00	30,000.00	0.00	0.00
21,057.43	10,057.74	25,000.00	0.00	1561-1500-6539	Grounds Maint & Repair	0.00	49,159.00	49,159.00	0.00	0.00
615.81	47.27	950.00	0.00	1561-1500-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
3,294.85	1,280.32	3,000.00	0.00	1561-1500-6601	Supplies - Other	0.00	2,350.00	2,350.00	0.00	0.00
0.00	92.23	250.00	0.00	1561-1500-6602	Copier Maint & Supplies	0.00	250.00	250.00	0.00	0.00
47.18	6.93	250.00	0.00	1561-1500-6603	Postage	0.00	100.00	100.00	0.00	0.00
26,045.55	28,150.00	33,000.00	0.00	1561-1500-6612	Janitorial Supplies	0.00	35,000.00	35,000.00	0.00	0.00
3,264.46	638.47	3,500.00	0.00	1561-1500-6612	Painting Supplies	0.00	3,500.00	3,500.00	0.00	0.00
17,045.40	21,249.47	25,000.00	0.00	1561-1500-6613	Elect Supplies & Repairs	0.00	108,000.00	108,000.00	0.00	0.00
0.00	50.00	1,000.00	0.00	1561-1500-6702	Staff Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
20,605.90	20,036.95	30,500.00	0.00	1561-1500-6750	Utilities - Gas	0.00	33,600.00	33,600.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
161,369.01	241,712.28	249,000.00	0.00	1561-1500-6751	Utilities - Water & Sewer	0.00	259,090.00	259,090.00	0.00	0.00
50,169.43	39,659.75	65,000.00	0.00	1561-1500-6751	Utilities - Geothermal	0.00	67,000.00	67,000.00	0.00	0.00
344,098.83	359,467.63	420,000.00	0.00	1561-1500-6752	Utilities - Electricity	0.00	410,000.00	410,000.00	0.00	0.00
22,702.09	20,228.88	30,600.00	0.00	1561-1500-6753	Garbage Pickup	0.00	30,600.00	30,600.00	0.00	0.00
269.66	314.00	800.00	0.00	1561-1500-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
9,909.42	8,838.93	10,000.00	0.00	1561-1500-6755	Telephone	0.00	12,000.00	12,000.00	0.00	0.00
1,077,381.10	1,091,317.76	1,282,650.00	0.00		Material and Services Totals:	0.00	1,423,649.00	1,423,649.00	0.00	0.00
				E21	Interdepartmental Charges					
48,795.00	62,949.00	35,223.00	0.00	1561-1500-6990	Internal Services	0.00	34,778.00	34,778.00	0.00	0.00
900.00	750.00	1,496.00	0.00	1561-1500-6992	Steering Comm Hardware Chg	0.00	1,960.00	1,960.00	0.00	0.00
210.00	610.00	906.00	0.00	1561-1500-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
2,655.00	2,686.00	2,633.00	0.00	1561-1500-6994	Risk Management	0.00	2,650.00	2,650.00	0.00	0.00
4,324.00	5,030.00	4,931.00	0.00	1561-1500-6995	Insurance Liability	0.00	5,209.00	5,209.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6998	Fees - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Contract Services - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Office Supplies - Internal	0.00	950.00	950.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Postage - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Solid Waste Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-6999	Permits - Internal	0.00	200.00	200.00	0.00	0.00
56,884.00	72,025.00	45,189.00	0.00		Interdepartmental Charges Totals:	0.00	52,897.00	52,897.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1561-1500-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
12,321.00	12,321.00	7,500.00	0.00	1561-1500-9003	Trans - Equipment Reserve	0.00	3,500.00	3,500.00	0.00	0.00
1,604,000.00	305,371.00	137,381.00	0.00	1561-1500-9004	Trans - Capital Projects	0.00	135,647.00	135,647.00	0.00	0.00
1,616,321.00	317,692.00	144,881.00	0.00		Interfund Transfers Totals:	0.00	139,147.00	139,147.00	0.00	0.00
				E80	Contigencies					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	123,533.00	0.00	1561-1500-9800	Operating Contingency	0.00	184,660.00	184,660.00	0.00	0.00
0.00	0.00	123,533.00	0.00		Contigencies Totals:	0.00	184,660.00	184,660.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	460,000.00	0.00	1561-1500-9900	Reserve Future Expenditures	0.00	234,717.00	234,717.00	0.00	0.00
0.00	0.00	0.00	0.00	1561-1500-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	460,000.00	0.00		Fund Balance & Reserves Totals:	0.00	234,717.00	234,717.00	0.00	0.00
				E90	Unappropriated Fund Balance					
681,134.31	877,158.71	0.00	0.00	1561-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
681,134.31	877,158.71	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		EXPENDITURES TOTALS:	7.00	2,535,561.00	2,535,561.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		DEPARTMENT REVENUES	0.00	2,535,561.00	2,535,561.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		DEPARTMENT EXPENSES	7.00	2,535,561.00	2,535,561.00	0.00	0.00
0.00	0.00	0.00	0.00		Maintenance Totals:	(7.00)	0.00	0.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		FUND REVENUES	0.00	2,535,561.00	2,535,561.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		FUND EXPENSES	7.00	2,535,561.00	2,535,561.00	0.00	0.00
0.00	0.00	0.00	0.00		Facility Services Totals:	(7.00)	0.00	0.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		REPORT REVENUES	0.00	2,535,561.00	2,535,561.00	0.00	0.00
3,862,118.59	2,818,251.71	2,545,887.00	0.00		REPORT EXPENSES	7.00	2,535,561.00	2,535,561.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.00)	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
1000 Internal Services Non-Dept

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Capital Outlay	-	-	-	7,000
Subtotal Current Expenditures	**-**	**-**	**-**	**7,000**
Interfund Transfers	2,479,136	2,821,768	2,574,378	2,653,775
Reserves	-	-	670,200	632,600
Contingency	-	-	204,298	126,903
Unappropriated Fund Balance	1,135,983	867,773	-	-
Subtotal Noncurrent Expenditures	**3,615,119**	**3,689,541**	**3,448,876**	**3,413,278**
Total Requirements by Budgetary Category	**3,615,119**	**3,689,541**	**3,448,876**	**3,420,278**
Requirements by Fund				
Internal Service (6000)	3,522,217	3,606,322	3,348,676	3,350,678
Internal Service Equip (3050)	92,901	83,219	100,200	69,600
Total Requirements by Fund	**3,615,119**	**3,689,541**	**3,448,876**	**3,420,278**
Resources by Budgetary Category				
Charges for Services	2,623,036	2,545,685	2,545,676	2,545,678
Investment Earnings	2,606	3,873	3,200	5,100
Interfund Transfers	6,350	4,000	4,000	18,500
Beginning Fund Balance	983,126	1,135,983	896,000	851,000
Total Resources by Budgetary Category	**3,615,119**	**3,689,541**	**3,448,876**	**3,420,278**
Full-Time Employee Equivalents	-	-	-	-

Programs	**Total Cost**	**Personnel Services**	**FTE**
General Administration (1510)	172,959	-	-
Human Resources (1515)	423,056	-	-
County Counsel (1520)	304,116	-	-
Finance (1525)	721,498	-	-
Information Technology (1530)	789,260	-	-
Geographic Information Systems (1535)	131,138	-	-
Multimedia (1540)	111,748	-	-
Reserve (1000)	639,600	-	-
Contingency (1000)	126,903	-	-
Total Mandates	**3,420,278**	**-**	**-**

Mandated Services listed that are transfers to other departments that are used to support the County in general. The Equipment Reserve sub-department manages a general equipment reserve program for all internal service departments, except for Maintenance.

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2015-2016 Proposed Budget

Account	Description of Item or Project	Amount
6000-1000-3050-1500-70110	1 Information Technology Vehicle	7,000
	Total	$ 7,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:08PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1000	Non-Departmental					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1000-1500-4116	Fees - Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1000-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
2,623,036.00	2,545,685.00	2,545,676.00	0.00	1000-1500-4390	Internal Service Charges	0.00	2,545,678.00	2,545,678.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4393	Steering Committee User Fees	0.00	0.00	0.00	0.00	0.00
2,623,036.00	2,545,685.00	2,545,676.00	0.00		Interdepartmental Charges Totals:	0.00	2,545,678.00	2,545,678.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1000-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
2,425.23	3,555.30	3,000.00	0.00	1000-1500-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
2,425.23	3,555.30	3,000.00	0.00		Interest Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1000-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1000-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1000-1500-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4916	Trans - Surveyor Corner Restor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4917	Trans - Administration	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4917	Trans - Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4947	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4951	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4952	Trans - Park	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-4966	Trans - Tourism Compet Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
896,756.15	1,057,081.70	800,000.00	0.00	1000-1500-4995	Beginning Fund Balance	0.00	800,000.00	800,000.00	0.00	0.00
896,756.15	1,057,081.70	800,000.00	0.00		Fund Balances Totals:	0.00	800,000.00	800,000.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		REVENUES TOTALS:	0.00	3,350,678.00	3,350,678.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	1000-1500-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1000-1500-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1000-1500-6231	Audit Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1000-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-9011	Trans - Treasurer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-9013	Trans - Tax Collector	0.00	0.00	0.00	0.00	0.00
157,034.00	0.00	0.00	0.00	1000-1500-9015	Trans - Commissioners	0.00	0.00	0.00	0.00	0.00
192,263.76	163,122.40	171,278.00	0.00	1000-1500-9151	Trans - General Admin	0.00	172,959.00	172,959.00	0.00	0.00
389,523.21	354,235.29	423,056.00	0.00	1000-1500-9151	Trans - Personnel	0.00	423,056.00	423,056.00	0.00	0.00
22,952.00	0.00	0.00	0.00	1000-1500-9151	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
247,445.61	272,430.15	304,116.00	0.00	1000-1500-9152	Trans - County Counsel	0.00	304,116.00	304,116.00	0.00	0.00
597,323.65	1,042,724.11	705,646.00	0.00	1000-1500-9152	Trans - Finance	0.00	714,273.00	721,498.00	0.00	0.00
766,316.42	795,872.34	747,862.00	0.00	1000-1500-9153	Trans - Information Technology	0.00	790,893.00	789,260.00	0.00	0.00
92,277.03	129,822.32	125,154.00	0.00	1000-1500-9153	Trans - GIS	0.00	136,077.00	131,138.00	0.00	0.00
0.00	63,560.94	67,266.00	0.00	1000-1500-9154	Trans - Multimedia	0.00	111,748.00	111,748.00	0.00	0.00
2,465,135.68	2,821,767.55	2,544,378.00	0.00		Interfund Transfers Totals:	0.00	2,653,122.00	2,653,775.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	204,298.00	0.00	1000-1500-9800	Operating Contingency	0.00	97,556.00	96,903.00	0.00	0.00
0.00	0.00	204,298.00	0.00		Contigencies Totals:	0.00	97,556.00	96,903.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	600,000.00	0.00	1000-1500-9900	Reserve Future Expenditures	0.00	600,000.00	600,000.00	0.00	0.00
0.00	0.00	600,000.00	0.00		Fund Balance & Reserves Totals:	0.00	600,000.00	600,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,057,081.70	784,554.45	0.00	0.00	1000-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,057,081.70	784,554.45	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		EXPENDITURES TOTALS:	0.00	3,350,678.00	3,350,678.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		DEPARTMENT REVENUES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		DEPARTMENT EXPENSES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		FUND REVENUES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		FUND EXPENSES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	0.00	0.00	0.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		REPORT REVENUES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
3,522,217.38	3,606,322.00	3,348,676.00	0.00		REPORT EXPENSES	0.00	3,350,678.00	3,350,678.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:13PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1000	Non-Departmental					
				R41	Interest					
180.99	318.09	200.00	0.00	3050-1500-4495	Investments - Interest On	0.00	100.00	100.00	0.00	0.00
180.99	318.09	200.00	0.00		Interest Totals:	0.00	100.00	100.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-4917	Trans - Administration	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	3050-1500-4917	Trans - Human Resources	0.00	0.00	0.00	0.00	0.00
1,350.00	0.00	0.00	0.00	3050-1500-4917	Trans - County Counsel	0.00	0.00	0.00	0.00	0.00
3,000.00	3,000.00	3,000.00	0.00	3050-1500-4917	Trans - Finance	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-4917	Trans - Information Technology	0.00	12,500.00	12,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-4917	Trans - GIS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-4917	Trans - Multimedia	0.00	2,000.00	2,000.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00	3050-1500-4917	Trans - Risk Management	0.00	1,000.00	1,000.00	0.00	0.00
6,350.00	4,000.00	4,000.00	0.00		Interfund Transfers Totals:	0.00	18,500.00	18,500.00	0.00	0.00
				R90	Fund Balances					
86,370.14	78,901.13	96,000.00	0.00	3050-1500-4995	Beginning Fund Balance	0.00	51,000.00	51,000.00	0.00	0.00
86,370.14	78,901.13	96,000.00	0.00		Fund Balances Totals:	0.00	51,000.00	51,000.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		REVENUES TOTALS:	0.00	69,600.00	69,600.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-1500-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1500-7011	Vehicles Other	0.00	7,000.00	7,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	7,000.00	7,000.00	0.00	0.00
				E70	Interfund Transfers					
14,000.00	0.00	0.00	0.00	3050-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	3050-1500-9152	Trans - Finance	0.00	0.00	0.00	0.00	0.00
14,000.00	0.00	30,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-1500-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-1500-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	70,200.00	0.00	3050-1500-9910	Reserve Capital Outlay	0.00	32,600.00	32,600.00	0.00	0.00
0.00	0.00	70,200.00	0.00		Fund Balance & Reserves Totals:	0.00	32,600.00	32,600.00	0.00	0.00
				E90	Unappropriated Fund Balance					
78,901.13	83,219.22	0.00	0.00	3050-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
78,901.13	83,219.22	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		EXPENDITURES TOTALS:	0.00	69,600.00	69,600.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		DEPARTMENT REVENUES	0.00	69,600.00	69,600.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		DEPARTMENT EXPENSES	0.00	69,600.00	69,600.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	0.00	0.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		FUND REVENUES	0.00	69,600.00	69,600.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		FUND EXPENSES	0.00	69,600.00	69,600.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
92,901.13	83,219.22	100,200.00	0.00		REPORT REVENUES	0.00	69,600.00	69,600.00	0.00	0.00
92,901.13	83,219.22	100,200.00	0.00		REPORT EXPENSES	0.00	69,600.00	69,600.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
5010 Library

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	1,197,000	1,223,428	1,407,053	1,437,594
Materials and Services	-	121	5,232	6,489
Subtotal Current Expenditures	**1,197,000**	**1,223,549**	**1,412,285**	**1,444,083**
Contingency	-	-	-	111,000
Unappropriated Fund Balance	89,831	110,560	-	-
Subtotal Noncurrent Expenditures	**89,831**	**110,560**	**-**	**111,000**
Total Requirements by Budgetary Category	**1,286,830**	**1,334,109**	**1,412,285**	**1,555,083**
Requirements by Fund				
External Services (6010)	1,286,830	1,334,109	1,412,285	1,555,083
Total Requirements by Fund	**1,286,830**	**1,334,109**	**1,412,285**	**1,555,083**
Resources by Budgetary Category				
Charges for Services	1,286,830	1,244,278	1,412,285	1,444,083
Beginning Fund Balance	-	89,831	-	111,000
Total Resources by Budgetary Category	**1,286,830**	**1,334,109**	**1,412,285**	**1,555,083**
Full-Time Employee Equivalents	36.72	33.80	33.80	35.72

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Library Service District	1,555,083	1,437,594	35.72
	1,555,083	**1,437,594**	**35.72**

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	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	$15.25 STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Library	Filled	Library Director	1.0000	Department Head	Non-union	DF13	2	$67,347.15	$1,178.58	$5,152.06	$1,346.94	$34.584	$11,100.00	$0.00	$58.08	$183.00	$10,775.54	$97,175.93
Library	Filled	Management Assistant	1.0000	Full-time Non-Union	Non-Union	UH23	6	$54,849.46	$959.87	$4,195.98	$1,096.99	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,775.91	$81,210.08
Library	Filled	Supervising Librarian (B/Y/T)	1.0000	Full-time Non-Union	Non-Union	UF25	7	$60,333.36	$1,055.83	$4,615.50	$1,206.67	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,653.34	$88,196.56
Library	Filled	Library Dept. Supervisor (Adult)	1.0000	Full-time Non-Union	Non-Union	UF22	2	$42,762.69	$748.35	$3,271.35	$855.25	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,842.03	$65,811.53
Library	Filled	Library Dept. Supervisor (Circulation)	1.0000	Full-time Non-Union	Non-Union	UF22	2	$43,680.48	$764.41	$3,341.56	$873.61	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,988.88	$66,980.80
Library	Filled	Library Dept. Supervisor (Reference)	1.0000	Full-time Non-Union	Non-Union	UF22	2	$43,680.48	$764.41	$3,341.56	$873.61	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,988.88	$66,980.80
Library	Filled	Library Dept. Supervisor (Tech)	1.0000	Full-time Non-Union	Non-Union	UF22	7	$55,204.42	$966.08	$4,223.14	$1,104.09	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,832.71	$81,662.29
Library	Filled	Library Dept. Supervisor (Youth)	1.0000	Full-time Non-Union	Non-Union	UF22	7	$52,079.64	$911.39	$3,984.09	$1,041.59	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,332.74	$77,681.33
Library	Filled	Acquisitions Manager	1.0000	Full-time Local 121	Local 121	LH16	1	$35,684.03	$624.47	$2,729.83	$713.68	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,709.44	$56,793.31
Library	Filled	Branch Assistant (Bonanza/S. Suburbs)	1.0000	Full-time Local 121	Local 121	LH08	6	$28,941.75	$506.48	$2,214.04	$578.84	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,630.68	$48,203.66
Library	Filled	Branch Assistant (Malin/Merrill)	1.0000	Full-time Local 121	Local 121	LH08	6	$28,523.85	$499.17	$2,182.07	$570.48	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,563.82	$47,671.25
Library	Filled	LA III - F/T (Outreach Services)	1.0000	Full-time Local 121	Local 121	LH08	5	$28,557.79	$499.76	$2,184.67	$571.16	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,569.25	$47,714.49
Library	Filled	LA III - F/T (Reference/P.R.)	1.0000	Full-time Local 121	Local 121	LH08	1	$24,109.91	$421.92	$1,844.41	$482.20	$34.584	$11,100.00	$0.00	$14.28	$183.00	$3,857.59	$42,047.89
Library	Filled	LA III - F/T (South Suburban)	1.0000	Full-time Local 121	Local 121	LH08	2	$24,691.03	$432.09	$1,888.86	$493.82	$34.584	$11,100.00	$0.00	$14.28	$183.00	$3,950.56	$42,788.23
Library	Filled	LA III - F/T (Tech. & Circ.)	1.0000	Full-time Local 121	Local 121	LH08	3	$26,394.61	$461.91	$2,019.19	$527.89	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,223.14	$44,958.60
Library	Filled	LA III - F/T (Youth Services)	1.0000	Full-time Local 121	Local 121	LH08	1	$24,095.69	$421.67	$1,843.32	$481.91	$34.584	$11,100.00	$0.00	$14.28	$183.00	$3,855.31	$42,029.77
Library	Filled	LA III - F/T (Youth Services)	1.0000	Full-time Local 121	Local 121	LH08	7	$29,700.95	$519.77	$2,272.12	$594.02	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,752.15	$49,170.87
Library	Vacant	LA III - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Library	Filled	LA III - P/T (Courier)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Library	Filled	LA III - P/T (Interlibrary Loan)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Library	Filled	LA III - P/T (Reference)	0.4800	Part-time Non-Union	Non-Union	UH10	2	$11,838.04	$207.17	$905.61	$236.76	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,204.18
Library	Filled	LA III - P/T (Reference)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,329.97	$198.27	$866.74	$226.60	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,638.19
Library	Filled	LA III - P/T (Technical Service)	0.4800	Part-time Non-Union	Non-Union	UH10	2	$11,838.04	$207.17	$905.61	$236.76	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,204.18
Library	Filled	Branch Assistant - P/T (Bly)	0.4800	Part-time Non-Union	Non-Union	UH08	5	$12,452.22	$217.91	$952.60	$249.04	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$13,888.38
Library	Filled	Branch Assistant - P/T (Bonanza)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,466.75	$183.17	$800.71	$209.34	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,676.56
Library	Filled	Branch Assistant - P/T (Chemult)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,557.20	$184.75	$807.63	$211.14	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,777.32
Library	Filled	Branch Assistant - P/T (Chiloquin)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$11,187.94	$195.79	$855.88	$223.76	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$12,479.97
Library	Filled	Branch Assistant - P/T (Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,690.81	$187.09	$817.85	$213.82	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,926.16
Library	Filled	Branch Assistant - P/T (Keno)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,396.87	$181.95	$795.36	$207.94	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,598.71
Library	Filled	Branch Assistant - P/T (S. Suburbs)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,347.53	$181.08	$791.59	$206.95	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,543.75
Library	Filled	Branch Assistant - P/T (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,641.48	$186.23	$814.07	$212.83	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,871.20
Library	Filled	Branch Assistant - P/T (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,310.53	$180.43	$788.76	$206.21	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,502.53
Library	Filled	Branch Assistant (Chiloquin)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,690.81	$187.09	$817.85	$213.82	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,926.16
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Vacant	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Outreach Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,060.92	$176.07	$769.66	$201.22	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,224.46
Library	Filled	LA II - P/T (Technical Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Technical Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T (Youth Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Vacant	LA II - P/T (Youth Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T Sub (Bly)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T Sub (Bonanza)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,710.12	$187.43	$819.32	$214.20	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,947.68
Library	Filled	LA II - P/T Sub (Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T Sub (Merrill)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - P/T Sub (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
Library	Filled	LA II - Sub (Merrill/Malin)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,242.70	$179.25	$783.57	$204.85	$16.600	$0.00	$0.00	$0.00	$0.00	$0.00	$11,426.97
			35.7200					**$1,083,243.13**	**$18,956.75**	**$82,868.10**	**$21,664.86**	**$1,235.34**	**$188,700.00**	**$0.00**	**$286.56**	**$3,111.00**	**$107,301.97**	**$1,507,367.72**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:24PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6010	External Services					
				5010	Library Service District					
				R31	Interdepartmental Charges					
1,286,830.24	1,244,278.20	1,412,285.00	0.00	5011-5000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-4398	Charges for Services - Interna	0.00	1,444,083.00	1,444,083.00	0.00	0.00
1,286,830.24	1,244,278.20	1,412,285.00	0.00		Interdepartmental Charges Totals:	0.00	1,444,083.00	1,444,083.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	5011-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	89,830.66	0.00	0.00	5011-5000-4995	Beginning Fund Balance	0.00	111,000.00	111,000.00	0.00	0.00
0.00	89,830.66	0.00	0.00		Fund Balances Totals:	0.00	111,000.00	111,000.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		REVENUES TOTALS:	0.00	1,555,083.00	1,555,083.00	0.00	0.00
				E10	Personnel Services					
890,111.85	880,753.75	1,007,898.00	0.00	5011-5000-5000	Salaries and Wages	35.72	1,020,700.00	1,020,700.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
65,522.40	65,152.54	77,104.00	0.00	5011-5000-5110	FICA	0.00	78,084.00	78,084.00	0.00	0.00
862.15	959.67	1,164.00	0.00	5011-5000-5120	Workmans Compensation Tax	0.00	1,136.00	1,136.00	0.00	0.00
134,677.33	141,389.52	178,500.00	0.00	5011-5000-5130	Medical Insurance	0.00	188,700.00	188,700.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
371.14	377.73	420.00	0.00	5011-5000-5133	Life Insurance	0.00	286.00	286.00	0.00	0.00
324.70	321.30	347.00	0.00	5011-5000-5134	Short Term Disability	0.00	3,111.00	3,111.00	0.00	0.00
63,820.17	93,623.46	103,825.00	0.00	5011-5000-5140	Retirement - General	0.00	107,301.00	107,301.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
20,472.81	20,256.63	17,638.00	0.00	5011-5000-5156	Unemployment Compensation	0.00	17,862.00	17,862.00	0.00	0.00
20,837.03	20,593.24	20,157.00	0.00	5011-5000-5157	Workmans Compensation	0.00	20,414.00	20,414.00	0.00	0.00
1,196,999.58	1,223,427.84	1,407,053.00	0.00		Personnel Services Totals:	35.72	1,437,594.00	1,437,594.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	42.00	1,821.00	0.00	5011-5000-6994	Risk Management	0.00	2,188.00	2,188.00	0.00	0.00
0.00	79.00	3,411.00	0.00	5011-5000-6995	Insurance Liability	0.00	4,301.00	4,301.00	0.00	0.00
0.00	121.00	5,232.00	0.00		Interdepartmental Charges Totals:	0.00	6,489.00	6,489.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	5011-5000-9800	Operating Contingency	0.00	111,000.00	111,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	111,000.00	111,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
89,830.66	110,560.02	0.00	0.00	5011-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
89,830.66	110,560.02	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		EXPENDITURES TOTALS:	35.72	1,555,083.00	1,555,083.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		DEPARTMENT REVENUES	0.00	1,555,083.00	1,555,083.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		DEPARTMENT EXPENSES	35.72	1,555,083.00	1,555,083.00	0.00	0.00
0.00	0.00	0.00	0.00		Library Service District Totals:	(35.72)	0.00	0.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		FUND REVENUES	0.00	1,555,083.00	1,555,083.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		FUND EXPENSES	35.72	1,555,083.00	1,555,083.00	0.00	0.00
0.00	0.00	0.00	0.00		External Services Totals:	(35.72)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,286,830.24	1,334,108.86	1,412,285.00	0.00		REPORT REVENUES	0.00	1,555,083.00	1,555,083.00	0.00	0.00
1,286,830.24	1,334,108.86	1,412,285.00	0.00		REPORT EXPENSES	35.72	1,555,083.00	1,555,083.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(35.72)	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 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.

2010 - District Attorney
2020 - Justice Court
2030 - Sheriff
2040 - Animal Control
2050 - Juvenile
2060 - Community Corrections
2080 - Emergency Management
2090 - State Courts

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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, advice Department of Human Services, 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 – Oregon Constitution Article 1 § 42 & 18 U.S.C. § 3771,
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 to support victims' services. Currently state and federal funding provides for 1.5 victim service advocates who are trained professionals providing services to victims of crime. Further, Oregon law grants crime victims authority to consult for violation of constitutional rights.

The following are examples of crime victim's services provided by this office:

- Notifying all victims of crime their constitutional rights.
- 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.

- Working with crime victim's compensation to advocate payment for victims.
- Maintain active communication with agencies that may offer assistance to victims of crime.
- Seek to alleviate the distress of the crime victim by addressing individual needs
- Oversee and run a monthly 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 partial work of one Paralegal work in Victim's Assistance.

Volunteer Services:
We hope 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. Our professional advocate's time have been strained with doubling the number of trials scheduled over the last few years, as well as a rise in violent crime.

Support Enforcement - Mandated by ORS 8.650
The District Attorney's Office had two support enforcement staff members announce their retirement in December of 2014. After consultation with the Department of Justice (DOJ), District Attorney's Office that have the DOJ handle these matters in their county, and considering the budget constraints faced by Klamath County we elected to enter into a contract with the DOJ – Support Enforcement Division to handle all Klamath County support enforcement cases. While DOJ does not have a local office it is our belief that DOJ can better serve the over 800 clientele. DOJ has highly specialized resources and depth of experience that it is unlikely we could obtain in Klamath County.

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.

Medical Examiners – Mandated by ORS 146.065

The 2014 budget saw a change mid year in a Medical Examiner. Klamath County through the District Attorney's Office no longer had to contract with a provider to provide these services as the State of Oregon took on the responsibility of providing a State Medical Examiner. The District Attorney advocated for this change with the State of Oregon that resulted in a savings to the Klamath County.

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.

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.

<u>Employee that provides these services:</u>
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. Should the current personnel leave this position it is anticipated that we will need a full time employee to fill this job.

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.

<u>Employees that provide these services are:</u>
A rotating group of three experienced Deputy District Attorneys and our Victim Service 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 coordinates local criminal justice policy among affected criminal justice entities. Meetings are held at a minimum 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 attend the LPSCC meetings as scheduled.

Sexual Assault Response Team (SART) – Mandated by ORS 147.401
In January of 2012, Oregon Legislature passed ORS 147.401which mandates each District Attorney to establish and maintain a Sexual Assault Response Team (SART). Due to staffing issues and concerns with partner agencies, the District Attorney's office is still in the process of formalizing our SART team.

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.

Employees that provide this service:
The District Attorney and Victim Service Advocate will attend SART meetings.

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 100 – 150 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 5 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 19 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. Unfortunately, our grant funding was not renewed and in this 2015-16 budget, except a potential extension for three months. Consequently, we will be unable to provide the same service level to crime victims and vigorously hold domestic violence offenders accountable as we have in the past without the extra resources. We will lose a half-time program coordinator, half-time investigator, and a full-time victim services professional. Domestic violence cases are intensive in nature and very complicated to prosecute. Due to staffing shortages generally, and the specialized services provide by the 2 FTE in grant funding loss, we will be unable to sustain many critical services to victims of domestic and sexual assault.

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".

Employees that provide these services are:
A Deputy District Attorney, Victim Service Advocate and DA Volunteer attend DUII Task Force meetings as requested.

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. There were 16 major crime team callouts in calendar year 2014.

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.

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.

Klamath County has 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 handles primarily criminal law, along with civil commitments and juvenile dependency cases.

Criminal Division FTE's

- One (1) District Attorney
- Seven (7) Deputy District Attorneys *(One grant funded)*
- One (1) Manager/Paralegal
- Four (4) Legal Assistant III's *(One grant funded)*
- Two (2) Legal Assistant I's
- Two (2) Victim Service Advocates
- Half-Time (0.5) Deputy 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 (0.5) Program Coordinator contracted through the Klamath Crisis Center.
- One (1) Victim's Advocate contracted through the Klamath Crisis Center.
- One (0.5) Investigator

We were unable to obtain a grant renewal. We are applying for a grant extension that would allow us to fund these positions through the first quarter of this budget but after that these positions will be cut.

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 consequence. We have worked collaboratively with the Sheriff, Court, and Defense Bar to reduce the number of pending cases by over 700 cases in the 2014. Consequently, we have doubled the number of trials. In the long-term we believe we will reduce crime and the number of cases, but in the short-term it takes substantial resources.

Successes and Challenges:

Successes

We continue to work very hard to prosecute cases brought forth even in the midst of budget reductions over the years. We will continue to prioritize crimes based on the severity of the crime and the impact to the community. At this point we have a full service office for criminal cases. Our number of homicide cases per deputy district attorney is excessive as well as the fact that we have close to 100 Measure 11 crimes currently pending that take substantial time from prosecutors and victims services.

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.

In 2014 about 44% of the 137 offenders successfully completed their diversion. 46% of the offenders were terminated for not following the conditions as ordered. The offender is summoned into court to answer to the judge why a conviction shall not be imposed. DA Diversion revenue is

collected at the time the offender enters into the diversion. Revenue is placed into the general fund to offset expenses in the District Attorney's budget.

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. Because of the violent nature of "person crimes", and the fact that Klamath is ranked in the top five counties in the State for violent crimes, we have a lot of victim's service needs.

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 $6,000 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.

Our role in advocating for the State of Oregon to pay for the State Medical Examiner saved Klamath County approximately $30,000. It should be noted that Deputy Medical Examiner John Dougherty had 250 medical examiner case referrals in 2014. His coordination with the State Medical Examiner has been critical for our pending homicide cases and their families, as well as the timely reporting requirements mandated by the State for these cases.

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 four 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 2015-16 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 2015-16:

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 – While not renewed the last grant cycle, if we can work out a mutually beneficial partnership we will apply for this grant which 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.

Criminal Justice Commission (CJC) Specialty Court Grant Program – We have been awarded two consecutive years of funding to support the Drug Court Program in Klamath County. This funding is a collaborated effort with Klamath County Circuit Court and Lutheran Community Services. We have been informed by the Criminal Justice Commission to expect similar funding in the next budget cycle for adult drug court offenders.

Justice Reinvestment Initiative Grant – Community Corrections received a grant award from the CJC. This funding focuses on high/medium risk property crime offenders. The goal is to reduce recidivism, decrease the utilization of prison beds, protect the public and hold offenders accountable. Dedicated funding has been awarded for a full-time DDA and a half-time legal assistant. The District Attorney's Office will determine offender eligibility through screening for risk and needs prior to the adjudication process. The DDA will be responsible for prosecution of the cases selected for program participation and coordinate with Community Corrections, Courts and defense attorney. The legal assistant will provide legal support for the DDA, gather assessment information, keep statistical records required by CJC, and attend all community partner meetings pertaining to this funding.

Challenges
While we have appreciated the recent financial support by the Budget Committee and Board of Commissioners for the District Attorney's Office, we are still impacted fiscally from funding sources at the State and Federal level.

Moving Klamath County child support cases to the Department of Justice should result in a savings of approximately $30,000.00 locally. We will continue to work closely with the State as obliges from this jurisdiction are arrested for contempt and criminal non-support. It will be critical for this

department to be diligent in coordinating with the jail and court to keep costs down and ensure justice is served for these cases.

Although we have received a new attorney and staff member, the caseload per attorney remains nearly double that of comparable jurisdictions. Sadly, statistics still show that we lead the state in violent person crimes, which requires substantially more time than the average case. Personnel is severely stretched.

Employee Burnout
With the high caseload and number of violent person crimes, our prosecutors and staff are impacted mentally and physically. The graphic nature of these cases take their toll on the psyche of all staff. While we check in regularly with staff, it is difficult at times to maintain the proper work/life balance. In order to keep up with the overwhelming caseload, many employees work more than 40 hours a week. We must be vigilant to take care of staff.

Employee Compensation
This office must maintain a high level of prosecutorial experience to handle the crime severity and volume of cases in Klamath County. Our current employees are not remunerated equivalent to their peers in other jurisdiction with those expected prosecution level. We have had a hard time retaining and recruiting experienced staff to fill prosecutor roles in our office.

Court Docketing
We have formally requested the Court change its docketing system to a centralized docketing system which we believe would be more efficent. The Court has been collaborative in attempting to address our needs based on our limited staffing but are not willing to docket centrally. We continue to urge the Court to increase its communcation and assert its leadership to resolve cases in a more efficent manner that works for all members of the legal community. There are several ideas that are under consideration by the Court that we believe would be more efficent.

Case Management System
The State of Oregon Court System is transitioning to an electronic filing based system known as eCourt . Odyssey is the new program the State will utilize to implement eCourt. Odyssey will replace Klamath County's current software known as the Oregon Judicial Information Network (OJIN). Odyssey will go live in our County in mid-June of 2015.

In order to become compatible with Odyssey, District Attorney's Offices around the state had to begin to find software that will enable electronic court filing to occur. We are about to implement our new case management system that was supported by the Budget Committee and Commissioners. The new case management system will take substantial training for all staff, a change in workflow, and may slow the processing of cases. On a positive note, a paperless system is the goal by migrating to this database.

Budget Overview:

The District Attorney's Office is responsible for the following budgets:

1000-2010-2011-2000 (District Attorney – General Fund Dollars)

Major Expenditures
The purpose of funding is to prosecute criminal cases for Klamath County. In 2014 law enforcement agencies sent us 3,600 cases for review and has consulted with the office on many other matters. Of the cases formally submitted, 2,690 criminal cases were filed with the Court.

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)

2210-2010-2012-2000 (Drug Court– State Grant/No Matching Funds)

Major Expenditures
Grant – No County Matching Funds

Major Revenue
Expenditures for the drug court program is reimbursed 100% by CJC.

222-2010-2014-2000 (Domestic Violence – Federal Grant/No Matching Funds)

Major Expenditures
Grant – No County Matching Funds

Major Revenue
We may expend funds for contract personnel through September of 2015 should a grant extension be granted by the funder. 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. 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.

2210-2010-2015-2000 (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.

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

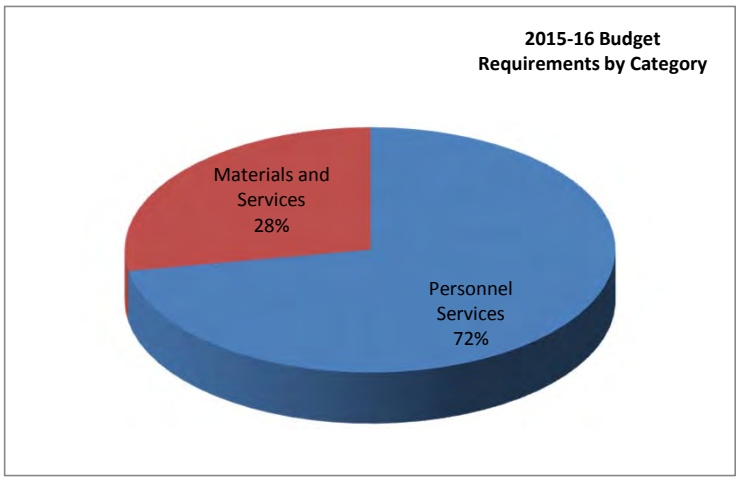
Self-Imposed Services:

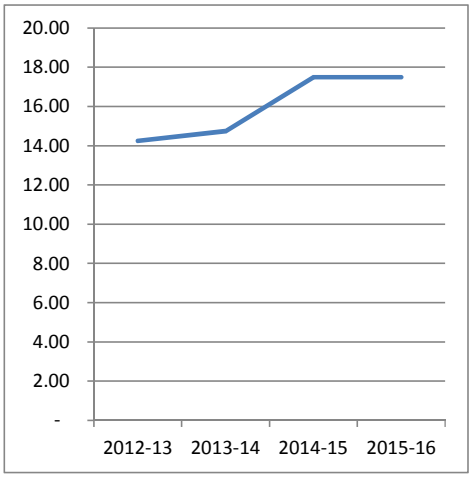
- Major Crime Team
- Victim Impact Panel - ORS 813.020(3)
- Elder Abuse Task Force
- DUII Task Force
- Veteran's Court
- Drug Court

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2010 District Attorney

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	1,102,521	1,133,790	1,248,173	1,273,469
Materials and Services	295,170	501,133	309,621	489,989
Capital Outlay	-	-	15,000	-
Subtotal Current Expenditures	**1,397,691**	**1,634,923**	**1,572,794**	**1,763,458**
Interfund Transfers	85,036	-	14,332	-
Unappropriated Fund Balance	58,718	55,874	-	-
Subtotal Noncurrent Expenditures	**143,754**	**55,874**	**14,332**	**-**
Total Requirements by Budgetary Category	**1,541,445**	**1,690,797**	**1,587,126**	**1,763,458**
Requirements by Fund				
General Fund (1000)	1,356,238	1,195,466	1,369,944	1,525,158
DA Special Revenue (2210)	72,244	495,331	217,182	238,300
DA Domestic Violence (2211)	112,963	-	-	-
Total Requirements by Fund	**1,541,445**	**1,690,797**	**1,587,126**	**1,763,458**
Resources by Budgetary Category				
Intergovernmental	255,320	506,450	255,776	333,226
Charges for Services	108,453	102,093	81,000	189,214
Fines and Forfeitures	25,424	27,375	36,000	36,000
Investment Earnings	158	224	150	50
Interfund Transfers	1,083,707	994,520	1,206,000	1,201,668
Miscellaneous	2,536	1,417	1,500	1,500
Beginning Fund Balance	65,847	58,718	6,700	1,800
Total Resources by Budgetary Category	**1,541,445**	**1,690,797**	**1,587,126**	**1,763,458**
Full-Time Employee Equivalents	14.25	14.75	17.50	17.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
District Attorney	1,525,158	1,273,469	17.50
Support Enforcement	238,300		
Total Mandates	**1,763,458**	**1,273,469**	**17.50**





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Department - Criminal	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
District Attorney	Filled	District Attorney	1.0000	Non-Union	Elected	DA01	1	$18,769.03	$0.00	$1,435.83	$375.38	$34.584	$0.00	$0.00	$0.00	$0.00	$0.00	$20,614.82
District Attorney	Filled	Chief Office Deputy	1.0000	Full-time Non-Union	Non-Union	UF24	7	$60,239.36	$1,054.19	$4,608.31	$1,204.79	$34.584	$11,100.00	$0.00	$14.28	$183.00	$10,240.69	$88,679.20
District Attorney	Filled	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF29	7	$73,806.00	$1,291.61	$5,646.16	$1,476.12	$34.584	$11,100.00	$0.00	$14.28	$183.00	$12,547.02	$106,098.77
District Attorney	Filled	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF29	7	$73,806.00	$1,291.61	$5,646.16	$1,476.12	$34.584	$11,100.00	$0.00	$14.28	$183.00	$12,547.02	$106,098.77
District Attorney	Filled	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF29	7	$73,806.00	$1,291.61	$5,646.16	$1,476.12	$34.584	$11,100.00	$0.00	$14.28	$183.00	$12,547.02	$106,098.77
District Attorney	Vacant	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF29	1	$64,110.00	$1,121.93	$4,904.42	$1,282.20	$34.584	$11,100.00	$0.00	$14.28	$183.00	$10,898.70	$93,649.10
District Attorney	Filled	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF29	5	$69,091.88	$1,209.11	$5,285.53	$1,381.84	$34.584	$11,100.00	$0.00	$14.28	$183.00	$11,745.62	$100,045.83
District Attorney	Filled	Deputy DA I	1.0000	Full-time DA Union	DA Union	UF27	2	$56,152.53	$982.67	$4,295.67	$1,123.05	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,545.93	$83,431.71
District Attorney	Filled	Deputy DA I	1.0000	Full-time DA Union	DA Union	UF27	2	$54,073.34	$946.28	$4,136.61	$1,081.47	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,192.47	$80,762.04
District Attorney	Filled	Investigator/Release Assistance Officer	0.5000	.5000 HT Non-Union	Non-Union	UF20	7	$23,805.22	$416.59	$1,821.10	$476.10	$17.292	$11,100.00	$0.00	$14.28	$183.00	$4,046.89	$41,880.47
District Attorney	Filled	Victim's Assistance Coordinator	1.0000	Full-time Non-Union	Non-Union	UF19	7	$46,776.41	$818.59	$3,578.40	$935.53	$34.584	$11,100.00	$0.00	$14.28	$183.00	$7,951.99	$71,392.78
District Attorney	Filled	Victim's Assistance Specialist	1.0000	Full-Time Local 121	Local 121	LH13	7	$37,893.58	$663.14	$2,898.86	$757.87	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,441.91	$59,987.23
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	5	$38,170.97	$667.99	$2,920.08	$763.42	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,489.06	$60,343.39
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	7	$40,551.64	$709.65	$3,102.20	$811.03	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,893.78	$63,400.17
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	1	$32,056.59	$560.99	$2,452.33	$641.13	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,449.62	$52,492.53
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	2	$33,196.84	$580.94	$2,539.56	$663.94	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,643.46	$53,956.61
District Attorney	Filled	Legal Assistant I	1.0000	Full-time Local 121	Local 121	LH08	2	$24,479.17	$428.39	$1,872.66	$489.58	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,161.46	$42,763.12
District Attorney	Vacant	Legal Assistant I	1.0000	Full-time Local 121	Local 121	LH08	1	$23,708.17	$414.89	$1,813.68	$474.16	$34.584	$11,100.00	$0.00	$14.28	$183.00	$4,030.39	$41,773.16
			17.5000					**$844,492.73**	**$14,450.16**	**$64,603.69**	**$16,889.85**	**$605.22**	**$188,700.00**	**$0.00**	**$242.76**	**$3,111.00**	**$140,373.03**	**$1,273,468.45**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2010	District Attorney					
				R21	Fines and Forfeitures					
5,840.00	5,475.00	6,000.00	0.00	2011-2000-4221	Programs - DUII	0.00	6,000.00	6,000.00	0.00	0.00
19,050.00	21,900.00	30,000.00	0.00	2011-2000-4221	DA Diversion	0.00	30,000.00	30,000.00	0.00	0.00
24,890.00	27,375.00	36,000.00	0.00		Fines and Forfeitures Totals:	0.00	36,000.00	36,000.00	0.00	0.00
				R30	Charges for Service					
6,000.00	6,000.00	6,000.00	0.00	2011-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
56,395.00	69,716.50	50,000.00	0.00	2011-2000-4321	Discovery	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4321	Support Enforcement Specialist	0.00	0.00	0.00	0.00	0.00
62,395.00	75,716.50	56,000.00	0.00		Charges for Service Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2011-2000-4398	Charges for Services - Interna	0.00	129,214.00	129,214.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	129,214.00	129,214.00	0.00	0.00
				R40	Other Local Revenue					
2,389.10	1,416.95	1,500.00	0.00	2011-2000-4400	Miscellaneous	0.00	1,500.00	1,500.00	0.00	0.00
2,389.10	1,416.95	1,500.00	0.00		Other Local Revenue Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R50	Federal Government					
29,767.47	29,775.96	29,776.00	0.00	2011-2000-4621	Grants - Justice Dept	0.00	29,776.00	29,776.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4621	Child Support IV-D	0.00	0.00	0.00	0.00	0.00
29,767.47	29,775.96	29,776.00	0.00		Federal Government Totals:	0.00	29,776.00	29,776.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2011-2000-4521	Grants - Deputy DA	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
47,037.68	47,037.68	46,000.00	0.00	2011-2000-4521	Rev - Victim Asst HB 2482	0.00	47,000.00	47,000.00	0.00	0.00
9,846.34	19,624.00	9,000.00	0.00	2011-2000-4521	Grants - Justice Dept	0.00	20,000.00	20,000.00	0.00	0.00
56,884.02	66,661.68	55,000.00	0.00		State of Oregon Totals:	0.00	67,000.00	67,000.00	0.00	0.00
				R70	Interfund Transfers					
1,008,505.38	994,520.06	1,191,668.00	0.00	2011-2000-4900	Trans - General Non Dept	0.00	1,201,668.00	1,201,668.00	0.00	0.00
18,094.12	0.00	0.00	0.00	2011-2000-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
1,026,599.50	994,520.06	1,191,668.00	0.00		Interfund Transfers Totals:	0.00	1,201,668.00	1,201,668.00	0.00	0.00
1,202,925.09	1,195,466.15	1,369,944.00	0.00		REVENUES TOTALS:	0.00	1,525,158.00	1,525,158.00	0.00	0.00
				E10	Personnel Services					
718,286.00	681,378.62	746,805.00	0.00	2011-2000-5000	Salaries and Wages	16.50	825,724.00	825,724.00	0.00	0.00
12,962.74	17,640.00	17,640.00	0.00	2011-2000-5001	Elected Official Compensation	1.00	18,769.00	18,769.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
54,016.09	52,305.19	58,479.00	0.00	2011-2000-5110	FICA	0.00	64,604.00	64,604.00	0.00	0.00
333.10	403.91	534.00	0.00	2011-2000-5120	Workmans Compensation Tax	0.00	605.00	605.00	0.00	0.00
97,077.55	113,650.45	152,250.00	0.00	2011-2000-5130	Medical Insurance	0.00	188,700.00	188,700.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
311.63	285.36	399.00	0.00	2011-2000-5133	Life Insurance	0.00	243.00	243.00	0.00	0.00
261.80	278.80	306.00	0.00	2011-2000-5134	Short Term Disability	0.00	3,111.00	3,111.00	0.00	0.00
78,229.65	107,346.88	126,804.00	0.00	2011-2000-5140	Retirement - General	0.00	140,373.00	140,373.00	0.00	0.00
16,513.28	15,651.10	13,053.00	0.00	2011-2000-5156	Unemployment Compensation	0.00	14,450.00	14,450.00	0.00	0.00
16,991.64	16,282.91	15,288.00	0.00	2011-2000-5157	Workmans Compensation	0.00	16,890.00	16,890.00	0.00	0.00
994,983.48	1,005,223.22	1,131,558.00	0.00		Personnel Services Totals:	17.50	1,273,469.00	1,273,469.00	0.00	0.00
				E20	Material and Services					
0.00	2,279.76	0.00	0.00	2011-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
0.00	1,227.09	700.00	0.00	2011-2000-6205	Shredding Services	0.00	2,100.00	2,100.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6213	Humane Society - Large Animal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
1,082.37	6,816.50	7,500.00	0.00	2011-2000-6241	Major Crime Team	0.00	7,500.00	7,500.00	0.00	0.00
743.94	0.00	500.00	0.00	2011-2000-6241	Special Prosecutor Costs	0.00	500.00	500.00	0.00	0.00
4,261.38	3,912.50	11,000.00	0.00	2011-2000-6242	Trial Prep & Spec Investigat	0.00	11,000.00	11,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
991.71	5,218.20	9,000.00	0.00	2011-2000-6242	Witness Fees	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6260	Autopsies	0.00	0.00	0.00	0.00	0.00
5,013.00	5,755.00	6,500.00	0.00	2011-2000-6310	Dues & Fees	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6331	Computer Software	0.00	11,987.00	11,987.00	0.00	0.00
0.00	645.98	0.00	0.00	2011-2000-6332	Computer Equipment	0.00	10,000.00	10,000.00	0.00	0.00
551.14	974.89	2,000.00	0.00	2011-2000-6335	DUII Drug Prevention	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6531	Supplies Equipment Rent	0.00	400.00	400.00	0.00	0.00
827.00	0.00	0.00	0.00	2011-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
10,429.76	9,005.14	9,236.00	0.00	2011-2000-6600	Supplies - Office	0.00	3,300.00	3,300.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	3,320.73	3,000.00	0.00	2011-2000-6602	Copier Maint & Supplies	0.00	3,000.00	3,000.00	0.00	0.00
1,952.15	1,635.07	3,000.00	0.00	2011-2000-6603	Postage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6620	Supplies - Grant	0.00	0.00	0.00	0.00	0.00
1,788.81	2,906.85	2,000.00	0.00	2011-2000-6650	Books	0.00	2,600.00	2,600.00	0.00	0.00
1,968.74	1,412.87	3,500.00	0.00	2011-2000-6701	Mgmt Travel & Training	0.00	3,500.00	3,500.00	0.00	0.00
5,715.86	5,782.12	14,000.00	0.00	2011-2000-6702	Staff Travel & Training	0.00	16,000.00	16,000.00	0.00	0.00
0.00	146.91	0.00	0.00	2011-2000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
6,183.75	4,557.20	8,000.00	0.00	2011-2000-6755	Telephone	0.00	8,000.00	8,000.00	0.00	0.00
41,509.61	55,596.81	79,936.00	0.00		Material and Services Totals:	0.00	107,887.00	107,887.00	0.00	0.00
				E21	Interdepartmental Charges					
108,982.00	77,675.00	72,592.00	0.00	2011-2000-6990	Internal Services	0.00	66,590.00	66,590.00	0.00	0.00
35,411.00	33,991.00	31,854.00	0.00	2011-2000-6991	Facility Services	0.00	40,123.00	40,123.00	0.00	0.00
12,600.00	8,250.00	8,602.00	0.00	2011-2000-6992	Steering Comm Hardware Chg	0.00	9,016.00	9,016.00	0.00	0.00
2,730.00	7,930.00	8,607.00	0.00	2011-2000-6993	Steering Comm User Chg	0.00	10,925.00	10,925.00	0.00	0.00
2,552.00	2,764.00	2,598.00	0.00	2011-2000-6994	Risk Management	0.00	2,747.00	2,747.00	0.00	0.00
4,157.00	5,176.00	4,865.00	0.00	2011-2000-6995	Insurance Liability	0.00	5,401.00	5,401.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6999	Contract Services - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6999	Office Supplies - Internal	0.00	5,500.00	5,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6999	Postage - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6999	Tech Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
166,432.00	135,786.00	129,118.00	0.00		Interdepartmental Charges Totals:	0.00	143,802.00	143,802.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	15,000.00	0.00	2011-2000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2011-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	14,332.00	0.00	2011-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
0.00	0.00	14,332.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
1,202,925.09	1,196,606.03	1,369,944.00	0.00		EXPENDITURES TOTALS:	17.50	1,525,158.00	1,525,158.00	0.00	0.00
1,202,925.09	1,195,466.15	1,369,944.00	0.00		DEPARTMENT REVENUES	0.00	1,525,158.00	1,525,158.00	0.00	0.00
1,202,925.09	1,196,606.03	1,369,944.00	0.00		DEPARTMENT EXPENSES	17.50	1,525,158.00	1,525,158.00	0.00	0.00
0.00	(1,139.88)	0.00	0.00		District Attorney Totals:	(17.50)	0.00	0.00	0.00	0.00
1,202,925.09	1,195,466.15	1,369,944.00	0.00		FUND REVENUES	0.00	1,525,158.00	1,525,158.00	0.00	0.00
1,202,925.09	1,196,606.03	1,369,944.00	0.00		FUND EXPENSES	17.50	1,525,158.00	1,525,158.00	0.00	0.00
0.00	(1,139.88)	0.00	0.00		General Fund Totals:	(17.50)	0.00	0.00	0.00	0.00
1,202,925.09	1,195,466.15	1,369,944.00	0.00		REPORT REVENUES	0.00	1,525,158.00	1,525,158.00	0.00	0.00
1,202,925.09	1,196,606.03	1,369,944.00	0.00		REPORT EXPENSES	17.50	1,525,158.00	1,525,158.00	0.00	0.00
0.00	(1,139.88)	0.00	0.00		REPORT TOTALS:	(17.50)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:52PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R50	Federal Government					
0.00	176,916.00	0.00	0.00	2012-2000-4621	Grants - Justice Dept	0.00	236,450.00	236,450.00	0.00	0.00
0.00	176,916.00	0.00	0.00		Federal Government Totals:	0.00	236,450.00	236,450.00	0.00	0.00
				R51	State of Oregon					
0.00	32,254.00	0.00	0.00	2012-2000-4521	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
0.00	32,254.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	2012-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
0.00	209,170.00	0.00	0.00		REVENUES TOTALS:	0.00	236,450.00	236,450.00	0.00	0.00
				E20	Material and Services					
0.00	208,429.36	0.00	0.00	2012-2000-6200	Contract Services	0.00	233,450.00	233,450.00	0.00	0.00
0.00	0.00	0.00	0.00	2012-2000-6206	Special Projects	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2012-2000-6245	Urinalysis	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2012-2000-6335	Grant Funds Ext Recip Pymts	0.00	0.00	0.00	0.00	0.00
0.00	540.58	0.00	0.00	2012-2000-6335	Special Project Drug CRT Grant	0.00	0.00	0.00	0.00	0.00
0.00	124.76	0.00	0.00	2012-2000-6335	Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2012-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	75.00	0.00	0.00	2012-2000-6620	Supplies - Grant	0.00	0.00	0.00	0.00	0.00
0.00	209,169.70	0.00	0.00		Material and Services Totals:	0.00	236,450.00	236,450.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.30	0.00	0.00	2012-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.30	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	209,170.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	236,450.00	236,450.00	0.00	0.00
0.00	209,170.00	0.00	0.00		DEPARTMENT REVENUES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	209,170.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
0.00	209,170.00	0.00	0.00		FUND REVENUES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	209,170.00	0.00	0.00		FUND EXPENSES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00
0.00	209,170.00	0.00	0.00		REPORT REVENUES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	209,170.00	0.00	0.00		REPORT EXPENSES	0.00	236,450.00	236,450.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:27PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2010	District Attorney					
				R30	Charges for Service					
46,057.98	0.00	0.00	0.00	2013-2000-4321	Support Enforcement Specialist	0.00	0.00	0.00	0.00	0.00
46,057.98	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
107,255.00	0.00	0.00	0.00	2013-2000-4621	Child Support IV-D	0.00	0.00	0.00	0.00	0.00
107,255.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
73,330.29	0.00	0.00	0.00	2013-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
4,910.69	0.00	0.00	0.00	2013-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
50.48	0.00	0.00	0.00	2013-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
17,707.20	0.00	0.00	0.00	2013-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
41.86	0.00	0.00	0.00	2013-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
40.80	0.00	0.00	0.00	2013-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
8,066.38	0.00	0.00	0.00	2013-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,686.56	0.00	0.00	0.00	2013-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,703.02	0.00	0.00	0.00	2013-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
107,537.28	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
155.00	0.00	0.00	0.00	2013-2000-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
240.00	0.00	0.00	0.00	2013-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2013-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,297.32	0.00	0.00	0.00	2013-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
3,400.65	0.00	0.00	0.00	2013-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
895.61	0.00	0.00	0.00	2013-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
5,988.58	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
420.00	0.00	0.00	0.00	2013-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
420.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2013-2000-9151	Trans - General Admin	0.00	0.00	0.00	0.00	0.00
39,367.12	0.00	0.00	0.00	2013-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
39,367.12	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
153,312.98	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
153,312.98	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:52PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R30	Charges for Service					
0.00	26,376.48	25,000.00	0.00	2013-2000-4321	Support Enforcement Specialist	0.00	0.00	0.00	0.00	0.00
0.00	26,376.48	25,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	90,048.68	86,000.00	0.00	2013-2000-4621	Child Support IV-D	0.00	0.00	0.00	0.00	0.00
0.00	90,048.68	86,000.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
21,273.00	0.00	14,332.00	0.00	2013-2000-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
21,273.00	0.00	14,332.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	21,273.00	5,000.00	0.00	2013-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	21,273.00	5,000.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	73,612.38	74,348.00	0.00	2013-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	4,552.74	5,688.00	0.00	2013-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	57.25	69.00	0.00	2013-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	18,800.00	21,000.00	0.00	2013-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	41.76	42.00	0.00	2013-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	40.80	41.00	0.00	2013-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	11,777.87	12,639.00	0.00	2013-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	1,693.06	1,301.00	0.00	2013-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	1,712.96	1,487.00	0.00	2013-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	112,288.82	116,615.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2013-2000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	240.00	800.00	0.00	2013-2000-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
0.00	182.00	491.00	0.00	2013-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	545.65	1,000.00	0.00	2013-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
0.00	2,765.39	3,000.00	0.00	2013-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	695.16	500.00	0.00	2013-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	4,428.20	5,791.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2013-2000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	1,416.00	6,272.00	0.00	2013-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	750.00	748.00	0.00	2013-2000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	610.00	906.00	0.00	2013-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	2,776.00	7,926.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2013-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
21,273.00	18,205.14	0.00	0.00	2013-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
21,273.00	18,205.14	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
21,273.00	137,698.16	130,332.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
21,273.00	137,698.16	130,332.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:52PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R41	Interest					
0.00	31.31	50.00	0.00	2014-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	31.31	50.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	110,793.64	85,000.00	0.00	2014-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
0.00	110,793.64	85,000.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
35,834.16	0.00	0.00	0.00	2014-2000-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
35,834.16	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	35,834.16	0.00	0.00	2014-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	35,834.16	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
35,834.16	146,659.11	85,050.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	12,682.95	0.00	0.00	2014-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	970.28	0.00	0.00	2014-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	11.00	0.00	0.00	2014-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	8.70	0.00	0.00	2014-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	8.50	0.00	0.00	2014-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	1,914.43	0.00	0.00	2014-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	296.32	0.00	0.00	2014-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	385.83	0.00	0.00	2014-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	16,278.01	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	75,880.55	71,464.00	0.00	2014-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	570.00	250.00	0.00	2014-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	2,221.82	0.00	0.00	2014-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	1,076.95	336.00	0.00	2014-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	15,877.22	13,000.00	0.00	2014-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	95,626.54	85,050.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2014-2000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
35,834.16	35,865.47	0.00	0.00	2014-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
35,834.16	35,865.47	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
35,834.16	147,770.02	85,050.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
35,834.16	146,659.11	85,050.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
35,834.16	147,770.02	85,050.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	(1,110.91)	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
35,834.16	146,659.11	85,050.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
35,834.16	147,770.02	85,050.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	(1,110.91)	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00
35,834.16	146,659.11	85,050.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
35,834.16	147,770.02	85,050.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	(1,110.91)	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2211	District Attorney Domestic Vio					
				2010	District Attorney					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2014-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
118.30	0.00	0.00	0.00	2014-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
118.30	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
61,413.33	0.00	0.00	0.00	2014-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
61,413.33	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
51,430.93	0.00	0.00	0.00	2014-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
51,430.93	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2014-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2014-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
72,606.58	0.00	0.00	0.00	2014-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
97.89	0.00	0.00	0.00	2014-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6620	Supplies - Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6650	Books	0.00	0.00	0.00	0.00	0.00
4,423.93	0.00	0.00	0.00	2014-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2014-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
77,128.40	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2014-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2014-2000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
35,834.16	0.00	0.00	0.00	2014-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
35,834.16	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	2014-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
112,962.56	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Domestic Vio Tota	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
112,962.56	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R41	Interest					
39.89	192.57	100.00	0.00	2015-2000-4495	Investments - Interest On	0.00	50.00	50.00	0.00	0.00
39.89	192.57	100.00	0.00		Interest Totals:	0.00	50.00	50.00	0.00	0.00
				R90	Fund Balances					
1,571.12	1,611.01	1,700.00	0.00	2015-2000-4995	Beginning Fund Balance	0.00	1,800.00	1,800.00	0.00	0.00
1,571.12	1,611.01	1,700.00	0.00		Fund Balances Totals:	0.00	1,800.00	1,800.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		REVENUES TOTALS:	0.00	1,850.00	1,850.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2015-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2015-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2015-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	1,800.00	0.00	2015-2000-6240	Investigation - Special	0.00	1,850.00	1,850.00	0.00	0.00
0.00	0.00	1,800.00	0.00		Material and Services Totals:	0.00	1,850.00	1,850.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2015-2000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,611.01	1,803.58	0.00	0.00	2015-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,611.01	1,803.58	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,611.01	1,803.58	1,800.00	0.00		EXPENDITURES TOTALS:	0.00	1,850.00	1,850.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		DEPARTMENT REVENUES	0.00	1,850.00	1,850.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		DEPARTMENT EXPENSES	0.00	1,850.00	1,850.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		FUND REVENUES	0.00	1,850.00	1,850.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		FUND EXPENSES	0.00	1,850.00	1,850.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		REPORT REVENUES	0.00	1,850.00	1,850.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		REPORT EXPENSES	0.00	1,850.00	1,850.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R21	Fines and Forfeitures					
534.00	0.00	0.00	0.00	2016-2000-4231	Fines	0.00	0.00	0.00	0.00	0.00
534.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
146.97	0.00	0.00	0.00	2016-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
146.97	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
12,844.76	0.00	0.00	0.00	2016-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
12,844.76	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2016-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2016-2000-6240	Investigation - Special	0.00	0.00	0.00	0.00	0.00
3,691.20	0.00	0.00	0.00	2016-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,691.20	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2016-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
9,834.53	0.00	0.00	0.00	2016-2000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2016-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
9,834.53	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	2016-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
13,525.73	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
13,525.73	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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 4,000 citations per issued. The low was in 2011-2012 with approximately 2,000 citations. Citations decreased over the next years resulting in less and less citations with damaging results to both public safety and to general revenue. 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.

The 2013-2014 number of citations increased to 2,669 and the half year count from July 1 – December 31 is 1,235. (These numbers include Code Enforcement, Animal Control, Marine, Sheriff, Public Works, City of Merrill, City of Malin, and now Merrill Code Enforcement as the result of a new intergovernmental agreement). The 2013-2014 revenue was $304,171.91 with $241,758.25 being turned over to the County's General Revenue Fund (after separate payment to Oregon Department of Revenue, City of Malin, City of Merrill, and restitution to victims). We

are anticipating higher amounts for 2014-2015 as the July – December report indicates $151,547.51 being collected with $116,102.99 being turned over to the County's General Revenue Fund.

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 2015-16 year, the clerk position remains 1 FTE and the second position left vacant. Court hours are Monday-Friday with arraignments being set all day on Tuesdays. Court hearings are set on Thursdays. We recently held two all-day dockets to clear the animal control citations which have increased significantly.

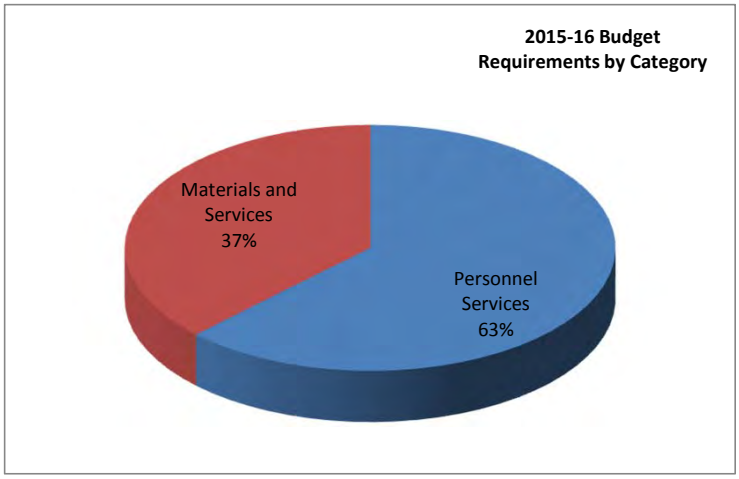
Key issues:

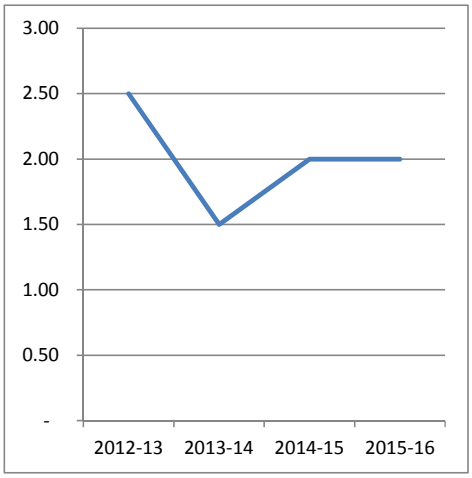
Credit card processing online is our next adventure!

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2020 Justice Court

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	100,769	105,458	115,248	122,320
Materials and Services	77,802	68,071	69,340	73,263
Subtotal Current Expenditures	**178,570**	**173,529**	**184,588**	**195,583**
Interfund Transfers	25,264	36,429	-	-
Subtotal Noncurrent Expenditures	**25,264**	**36,429**	**-**	**-**
Total Requirements by Budgetary Category	**203,835**	**209,958**	**184,588**	**195,583**
Requirements by Fund				
General Fund (1000)	203,835	209,958	184,588	195,583
Total Requirements by Fund	**203,835**	**209,958**	**184,588**	**195,583**
Resources by Budgetary Category				
Fines and Forfeitures	203,835	209,933	184,588	195,583
Miscellaneous	-	25	-	-
Total Resources by Budgetary Category	**203,835**	**209,958**	**184,588**	**195,583**
Full-Time Employee Equivalents	2.50	1.50	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Justice Court	195,583	122,320	2.00
Total Mandates	**195,583**	**122,320**	**2.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Total Wages w/out Cell Phone	Medicare	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									50000		51100	51570	51200	51300	51310	51330	51340	51400/51410	
Justice Court	Filled	Justice of the Peace	1.0000	Elected Official	Non-Union	JP01	1	$40,375.76	$40,375.76	$585.45	$3,088.75	$807.52	$34.58	$11,100.00	$0.00	$58.08	$0.00	$6,863.88	$62,328.56
Justice Court	Filled	Justice Court Clerk	1.0000	Full-time Local 121	Local 121	LH13	7	$37,893.58	$37,893.58	$549.46	$2,898.86	$757.87	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,441.91	$59,987.23
			2.0000					**$78,269.34**	**$78,269.34**	**$1,134.91**	**$5,987.60**	**$1,565.39**	**$69.17**	**$22,200.00**	**$0.00**	**$72.36**	**$183.00**	**$13,305.79**	**$122,315.79**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:27PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2020	Justice Court					
				R21	Fines and Forfeitures					
203,834.58	209,932.62	184,588.00	0.00	2021-2000-4222	Fines - Traffic	0.00	195,583.00	195,583.00	0.00	0.00
203,834.58	209,932.62	184,588.00	0.00		Fines and Forfeitures Totals:	0.00	195,583.00	195,583.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2021-2000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	25.00	0.00	0.00	2021-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	25.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2021-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		REVENUES TOTALS:	0.00	195,583.00	195,583.00	0.00	0.00
				E10	Personnel Services					
28,494.85	29,601.79	33,818.00	0.00	2021-2000-5000	Salaries and Wages	1.00	37,894.00	37,894.00	0.00	0.00
40,436.74	39,976.08	39,976.00	0.00	2021-2000-5001	Elected Official Compensation	1.00	40,376.00	40,376.00	0.00	0.00
4,309.27	4,032.14	5,645.00	0.00	2021-2000-5110	FICA	0.00	5,988.00	5,988.00	0.00	0.00
51.36	60.48	69.00	0.00	2021-2000-5120	Workmans Compensation Tax	0.00	70.00	70.00	0.00	0.00
17,500.00	18,222.35	21,000.00	0.00	2021-2000-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
106.97	105.66	107.00	0.00	2021-2000-5133	Life Insurance	0.00	73.00	73.00	0.00	0.00
20.40	19.14	20.00	0.00	2021-2000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
7,582.57	11,132.52	12,545.00	0.00	2021-2000-5140	Retirement - General	0.00	13,306.00	13,306.00	0.00	0.00
655.36	680.80	592.00	0.00	2021-2000-5156	Unemployment Compensation	0.00	664.00	664.00	0.00	0.00
1,611.09	1,626.54	1,476.00	0.00	2021-2000-5157	Workmans Compensation	0.00	1,566.00	1,566.00	0.00	0.00
100,768.61	105,457.50	115,248.00	0.00		Personnel Services Totals:	2.00	122,320.00	122,320.00	0.00	0.00
				E20	Material and Services					
0.00	198.00	200.00	0.00	2021-2000-6205	Shredding Services	0.00	224.00	224.00	0.00	0.00
3,605.99	4,286.60	4,500.00	0.00	2021-2000-6232	Hardware Maintenance	0.00	4,500.00	4,500.00	0.00	0.00
269.91	269.81	360.00	0.00	2021-2000-6234	Security & Alarms	0.00	300.00	300.00	0.00	0.00
0.00	0.00	150.00	0.00	2021-2000-6235	Janitorial Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	200.00	0.00	2021-2000-6242	Juror Fees	0.00	200.00	200.00	0.00	0.00
0.00	0.00	100.00	0.00	2021-2000-6242	Witness Fees	0.00	200.00	200.00	0.00	0.00
0.00	120.00	500.00	0.00	2021-2000-6310	Dues & Fees	0.00	500.00	500.00	0.00	0.00
1,809.29	1,258.13	0.00	0.00	2021-2000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
31,753.89	31,753.92	32,338.00	0.00	2021-2000-6530	Rent	0.00	32,314.00	32,314.00	0.00	0.00
0.00	80.00	500.00	0.00	2021-2000-6535	Equipment Maint & Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	200.00	0.00	2021-2000-6538	Building Maint & Repair	0.00	200.00	200.00	0.00	0.00
663.85	536.01	2,000.00	0.00	2021-2000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
0.00	128.04	360.00	0.00	2021-2000-6602	Copier Maint & Supplies	0.00	250.00	250.00	0.00	0.00
837.77	861.26	2,000.00	0.00	2021-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	701.04	1,200.00	0.00	2021-2000-6701	Mgmt Travel & Training	0.00	1,300.00	1,300.00	0.00	0.00
0.00	0.00	340.00	0.00	2021-2000-6702	Staff Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	700.00	0.00	2021-2000-6750	Utilities - Gas	0.00	700.00	700.00	0.00	0.00
70.80	0.00	0.00	0.00	2021-2000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
2,082.02	1,633.38	2,000.00	0.00	2021-2000-6752	Utilities - Electricity	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
188.80	306.80	240.00	0.00	2021-2000-6753	Garbage Pickup	0.00	275.00	275.00	0.00	0.00
1,177.29	1,101.39	0.00	0.00	2021-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
42,459.61	43,234.38	47,888.00	0.00		Material and Services Totals:	0.00	47,063.00	47,063.00	0.00	0.00
				E21	Interdepartmental Charges					
31,344.00	20,047.00	17,865.00	0.00	2021-2000-6990	Internal Services	0.00	19,325.00	19,325.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,700.00	1,875.00	1,870.00	0.00	2021-2000-6992	Steering Comm Hardware Chg	0.00	1,568.00	1,568.00	0.00	0.00
630.00	1,830.00	906.00	0.00	2021-2000-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
254.00	378.00	282.00	0.00	2021-2000-6994	Risk Management	0.00	289.00	289.00	0.00	0.00
414.00	707.00	529.00	0.00	2021-2000-6995	Insurance Liability	0.00	568.00	568.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
35,342.00	24,837.00	21,452.00	0.00		Interdepartmental Charges Totals:	0.00	26,200.00	26,200.00	0.00	0.00
				E70	Interfund Transfers					
25,264.36	36,428.74	0.00	0.00	2021-2000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-9151	Trans - General Admin	0.00	0.00	0.00	0.00	0.00
25,264.36	36,428.74	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		EXPENDITURES TOTALS:	2.00	195,583.00	195,583.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		DEPARTMENT REVENUES	0.00	195,583.00	195,583.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		DEPARTMENT EXPENSES	2.00	195,583.00	195,583.00	0.00	0.00
0.00	0.00	0.00	0.00		Justice Court Totals:	(2.00)	0.00	0.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		FUND REVENUES	0.00	195,583.00	195,583.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		FUND EXPENSES	2.00	195,583.00	195,583.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
203,834.58	209,957.62	184,588.00	0.00		REPORT REVENUES	0.00	195,583.00	195,583.00	0.00	0.00
203,834.58	209,957.62	184,588.00	0.00		REPORT EXPENSES	2.00	195,583.00	195,583.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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. (Patrol Function)
  2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety. (Patrol Function)
  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. (Patrol & Civil Function)
  4) Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law. (Patrol Function)
  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. (Patrol & Civil Function)
  6) Operate county prison and providing for the care of its prisoners (ORS 169.030 ,169.105 to 169.220). (Jail Function)
  7) Keeping records of and disposition of fees (ORS 206.020). (Civil Function)
  8) Execute process and take personal property into custody (ORS 206.030). (Civil Function)
  9) Execution of civil process and service of papers (ORS 206.040, 206.050, 206.060 ,206.070). (Patrol & Civil Function)
  10) Issuance of concealed handgun license (ORS 166.291). (Civil Function)
  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) (Patrol and SAR Volunteer Function)

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 mandated by the Board of Commissioners, revenue from these contracts will not be realized in FY 2016.

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, 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 mandated by the Board of Commissioners a majority of these mandates will not be met. Patrol hours would be reduced to one 8 hour shift.

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 mandated by the Board of Commissioners a majority of these mandates will not be met.

JAIL OPERATIONS: Provides jail functions to book approximately 4,000 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 probability of A Pod, is required due to cuts in personnel required to meet the target budget mandated by the Board of Commissioners.

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. Civil Deputies also conduct sales for properties forfeited to Klamath County due to tax liens.

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 mandated by the Board of Commissioners, 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 $219,319.

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 frequently. They are provided leadership by deputies and the Sheriff for 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 **22** 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 **13** 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 imposed by the Board of County Commissioners 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 county's Board of County Commissioners. The office is forced to balance its budgets to this target number. This target has been steadily declining over the past several years. Since the vast majority of the Sheriff's Office services are mandated, necessary and associated with personnel, it has become extremely difficult to meet the safety 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, 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 mandated by the Board of Commissioners.

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. At this time the amount of the revenue from this Memorandum of Understanding 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, Klamath County 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 and were approved by the Board of Commissioners:

- Transfer of $850,000 from Road Funds into the Sheriff's Patrol Division.
- Closing of B and C Pod and the probability of closing A Pod, projected loss of 9 employees and reduction of 88 or more jail beds.
- Projected loss of 13 employees in Patrol Division resulting in **a forced** 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 $6,626,870:

- Jail Personnel cuts, reduction of $562,050
- Patrol Personnel Cuts, reduction of $947,412

With the above changes, the Sheriff's Office will be operating the Divisions with less than 24/7 hour patrol. 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.

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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) into the county's court facilities security account established under ORS 1.182. Last 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:

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. As of publication of this document, no changes to the formula have been made.

Key issues:

Close monitoring is required 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.

Records are kept detailing weapons denied entry to the courthouse from the security checkpoint. Records indicate the security checkpoint, as a first line of defense, is necessary to provide for the safety of the public, court staff and the staff of the District Attorney's Office. To reduce the hours that the checkpoint is manned exposes the County to significant liability.

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Department: Sheriff Interoperable Radio Communications System FY 2016 Proposed Budget

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 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:

- Steps are being taken to create a 190 corporation that would assume operational and budgetary responsibility for the group. Once approved the Sheriff's Office and Klamath County would be freed from the responsibility for operational and budgetary issues.

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.

Key issues:

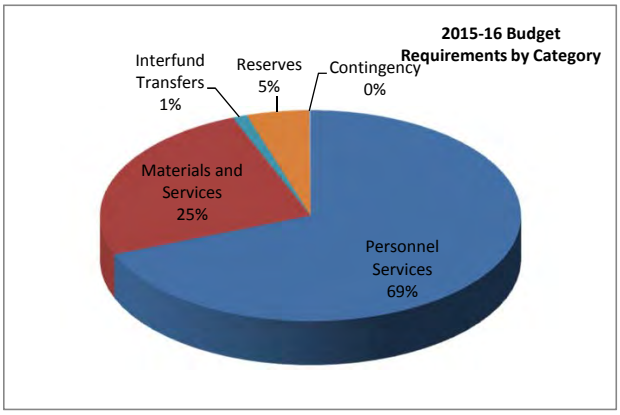
- The Klamath County Interoperable Communications Group is to ensure that Klamath County continues to have a communications system that is well maintained and up to date with new technology as it progress in the future.
- Historically, the involved disciplines have been stand-alone on their communication systems. This project has provided a proactive approach to continuity and foresight involving the future replacement of equipment as it ages and fails.
- Work is in progress to move the group to an ORS Chapter 190 organization. It is hoped that

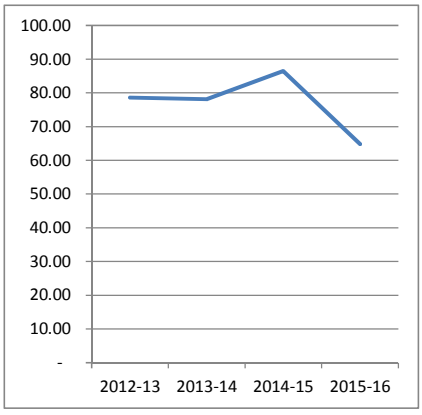
this can be completed by the end of FY 2015 at the earliest and by the end of calendar 2015 at the latest.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2030 Sheriff

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	5,940,307	6,191,550	6,918,731	5,800,089
Materials and Services	1,813,902	2,173,400	2,681,852	2,098,692
Capital Outlay	67,561	-	40,000	-
Debt Service	106,300	-	-	-
Subtotal Current Expenditures	**7,928,069**	**8,364,950**	**9,640,583**	**7,898,781**
Interfund Transfers	327,672	215,748	74,911	93,011
Reserves	-	-	250,000	404,100
Contingency	-	-	31,337	9,688
Unappropriated Fund Balance	560,226	639,317	-	-
Subtotal Noncurrent Expenditures	**887,898**	**855,065**	**356,248**	**506,799**
Total Requirements by Budgetary Category	**8,815,967**	**9,220,015**	**9,996,831**	**8,405,580**
Requirements by Fund				
General Fund (1000)	7,504,436	8,003,669	8,878,546	7,656,669
Sheriff Special Revenue (2230)	322,132	619,294	650,839	312,815
Sheriff Marine (2231)	498,712	-	-	-
Sheriff Court Security (2232)	64,808	100,419	-	-
Sheriff Search & Rescue (2233)	60,842	-	-	-
Interoperable Radio (5345)	365,037	496,633	467,446	436,096
Total Requirements by Fund	**8,815,967**	**9,220,015**	**9,996,831**	**8,405,580**
Resources by Budgetary Category				
Licenses and Permits	182,036	225,449	180,200	180,201
Intergovernmental	553,819	345,847	352,661	39,000
Charges for Services	665,959	829,098	967,777	124,500
Fines and Forfeitures	74,392	101,071	63,000	2,000
Investment Earnings	840	1,972	1,500	1,200
Interfund Transfers	6,874,236	6,981,743	7,827,054	7,514,995
Miscellaneous	62,045	147,042	56,700	20,000
Sale of Capital Assets	2,500	27,566	-	-
Beginning Fund Balance	400,139	560,227	547,939	523,684
Total Resources by Budgetary Category	**8,815,967**	**9,220,015**	**9,996,831**	**8,405,580**
Full-Time Employee Equivalents	78.60	78.08	86.44	64.80

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Administration	366,218	292,820	3.00
Patrol	2,413,553	1,754,771	16.48
Corrections	4,181,137	3,116,236	36.16
Civil	695,761	555,505	7.00
Special Revenues	179,100	-	-
Court Security	85,902	80,757	2.16
Marine	16,203	-	-
Search & Rescue	31,610	-	-
Interoperable Radio	436,096	-	-
Total Mandates	**8,405,580**	**5,800,089**	**64.80**





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Department	Status	Title	FTE	Union	Current Step	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
							51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Admin	Filled	Sheriff	1.0000	Non-Union	1	$99,167.20	$0.00	$7,586.29	$1,983.34	$34.58	$11,100.00	$0.00	$58.08	$0.00	$16,858.42	$136,787.92
Admin	Filled	Administrative Assistant	1.0000	Non-Union	7	$49,626.12	$868.46	$3,796.40	$992.52	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,436.44	$75,051.80
Admin	Filled	Finance Budget Manager/Grant	1.0000	Non-Union	3	$54,243.12	$949.25	$4,149.60	$1,084.86	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,221.33	$80,980.03
Admin Total			**3.0000**			**$203,036.43**	**$1,817.71**	**$15,532.29**	**$4,060.73**	**$103.75**	**$33,300.00**	**$0.00**	**$86.64**	**$366.00**	**$34,516.19**	**$292,819.74**
Patrol	Filled	Lieutenant - Patrol	1.0000	Non-Union	1	$93,612.60	$1,638.22	$7,161.36	$1,872.25	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,607.39	$128,625.90
Patrol	Filled	Sergeant - Patrol	1.0000	Teamsters	7	$92,174.42	$1,613.05	$7,051.34	$1,843.49	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,521.25	$126,937.61
Patrol	Filled	Sergeant - Patrol	1.0000	Teamsters	7	$88,685.16	$1,551.99	$6,784.41	$1,773.70	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,312.24	$122,841.57
Patrol	Filled	Sergeant - Patrol Admin	1.0000	Teamsters	3	$76,629.58	$1,341.02	$5,862.16	$1,532.59	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$4,590.11	$108,689.53
Patrol	Filled	Corporal	1.0000	KCPOA	7	$64,155.32	$1,122.72	$4,907.88	$1,283.11	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,842.90	$93,281.59
Patrol	Filled	Corporal	1.0000	KCPOA	7	$62,339.60	$1,090.94	$4,768.98	$1,246.79	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$635.86	$88,051.85
Patrol	Filled	Patrol Deputy	1.0000	KCPOA	7	$60,504.83	$1,058.83	$4,628.62	$1,210.10	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,624.24	$88,996.29
Patrol	Filled	Patrol Deputy	1.0000	KCPOA	7	$57,623.65	$1,008.41	$4,408.21	$1,152.47	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$587.76	$82,750.17
Patrol	Filled	.	1.0000	KCPOA	7	$61,081.07	$1,068.92	$4,672.70	$1,221.62	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,658.76	$89,672.73
Patrol	Filled	Patrol Deputy	1.0000	KCPOA	7	$62,521.66	$1,094.13	$4,782.91	$1,250.43	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$637.72	$88,256.52
Patrol	Filled	Patrol Deputy	1.0000	KCPOA	7	$57,623.65	$1,008.41	$4,408.21	$1,152.47	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,451.66	$85,614.07
Patrol	Filled	Patrol Deputy-SRO	1.0000	KCPOA	7	$60,216.72	$1,053.79	$4,606.58	$1,204.33	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,606.98	$88,658.07
Patrol	Filled	Patrol Deputy-SRO	1.0000	KCPOA	7	$60,216.72	$1,053.79	$4,606.58	$1,204.33	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$614.21	$85,665.30
Patrol	Filled	Civilian Evidence Technician	0.4800	Non-Union	6	$22,502.24	$393.79	$1,721.42	$450.04	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$25,084.10
Patrol	Filled	Patrol Deputy - Investigator	1.0000	KCPOA	7	$67,707.79	$1,184.89	$5,179.65	$1,354.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$4,055.70	$97,451.84
Patrol	Filled	Patrol Deputy - Investigator	1.0000	KCPOA	7	$67,167.20	$1,175.43	$5,138.29	$1,343.34	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$4,023.32	$96,817.24
Patrol	Filled	Patrol Deputy - Investigator	1.0000	KCPOA	7	$67,707.79	$1,184.89	$5,179.65	$1,354.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$4,055.70	$97,451.84
Patrol	Vacant	Patrol Deputy PT- Investigator	0.0000	Non-Union	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Patrol		Sick Leave Incent			0	$13,559.00	$237.28	$1,037.26	$271.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,104.73
Patrol		Overtime			0	$130,000.00	$2,275.00	$9,945.00	$2,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$144,820.00
Patrol Total		.	**16.4800**			**$1,266,029.00**	**$22,155.51**	**$96,851.22**	**$25,320.58**	**$569.94**	**$261,120.00**	**$25,041.60**	**$929.28**	**$2,928.00**	**$53,825.80**	**$1,754,770.93**
Corrections	Filled	Lieutenant - Corrections	1.0000	Non-Union	1	$99,142.96	$1,735.00	$7,584.44	$1,982.86	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,938.66	$135,117.98
Corrections	Filled	Sergeant - Corrections	1.0000	Teamsters	7	$88,265.16	$1,544.64	$6,752.28	$1,765.30	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,287.08	$122,348.54
Corrections	Filled	Sergeant - Corrections	1.0000	Teamsters	7	$87,785.16	$1,536.24	$6,715.56	$1,755.70	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,258.33	$121,785.06
Corrections	Filled	Sergeant - Corrections	1.0000	Teamsters	7	$89,979.79	$1,574.65	$6,883.45	$1,799.60	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,389.79	$124,361.34
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.49	$80,846.26
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.49	$80,846.26
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$57,607.99	$1,008.14	$4,407.01	$1,152.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,450.72	$85,595.68
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$57,607.99	$1,008.14	$4,407.01	$1,152.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,450.72	$85,595.68
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.49	$80,846.26
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$61,523.09	$1,076.65	$4,706.52	$1,230.46	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$627.54	$87,133.92
Corrections	Filled	Corrections Officer	1.0000	KCPOA	5	$52,409.47	$917.17	$4,009.32	$1,048.19	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$534.58	$76,888.39
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$59,285.89	$1,037.50	$4,535.37	$1,185.72	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,551.22	$87,565.37
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$57,607.99	$1,008.14	$4,407.01	$1,152.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,450.72	$85,595.68
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$57,607.99	$1,008.14	$4,407.01	$1,152.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$587.60	$82,732.56
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.49	$80,846.26
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.49	$80,846.26
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,350.21	$83,625.99
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$59,285.89	$1,037.50	$4,535.37	$1,185.72	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,551.22	$87,565.37
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$60,684.14	$1,061.97	$4,642.34	$1,213.68	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,634.98	$89,206.78
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,350.21	$83,625.99
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$59,285.89	$1,037.50	$4,535.37	$1,185.72	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,551.22	$87,565.37
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$55,930.08	$978.78	$4,278.65	$1,118.60	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,350.21	$83,625.99
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$57,607.99	$1,008.14	$4,407.01	$1,152.16	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,450.72	$85,595.68
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$59,285.89	$1,037.50	$4,535.37	$1,185.72	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,551.22	$87,565.37
Corrections	Filled	Corrections Officer	1.0000	KCPOA	6	$60,327.52	$1,055.73	$4,615.06	$1,206.55	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$615.34	$85,789.87
Corrections	Filled	Corrections Officer	1.0000	KCPOA	6	$55,899.54	$978.24	$4,276.31	$1,117.99	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$570.18	$80,811.93
Corrections	Filled	Corrections Officer	1.0000	KCPOA	7	$60,684.14	$1,061.97	$4,642.34	$1,213.68	$34.58	$16,320.00	$1,374.00	$58.08	$183.00	$3,634.98	$89,206.78
Corrections	Filled	Corrections Clerk	1.0000	KCPOA	5	$35,483.80	$620.97	$2,714.51	$709.68	$34.58	$16,320.00	$1,374.00	$14.28	$183.00	$6,032.25	$63,487.07
Corrections	Filled	Corrections Cook	1.0000	Local 121	1	$21,742.63	$380.50	$1,663.31	$434.85	$34.58	$11,100.00	$0.00	$14.28	$183.00	$3,696.25	$39,249.41
Corrections	Filled	Corrections Cook	1.0000	Local 121	4	$24,796.63	$433.94	$1,896.94	$495.93	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,215.43	$43,170.74
Corrections	Vacant	Corrections Cook	1.0000	Local 121	2	$22,584.57	$395.23	$1,727.72	$451.69	$34.58	$11,100.00	$0.00	$14.28	$183.00	$3,839.38	$40,330.45
Corrections	Filled	Food Services Manager	1.0000	Local 121	7	$41,746.45	$730.56	$3,193.60	$834.93	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,096.90	$64,934.31
Corrections	Filled	Med Assist (Non-Certified)	1.0000	Non-Union	7	$41,153.70	$720.19	$3,148.26	$823.07	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,996.13	$64,173.22
Corrections	Filled	Med Assist (Non-Certified)	1.0000	Non-Union	6	$40,090.54	$701.58	$3,066.93	$801.81	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,815.39	$62,808.11
Corrections	Filled	Nurse Practitioner	0.6600	Non-union		$69,168.00	$1,210.44	$5,291.35	$1,383.36	$22.83	$0.00	$0.00	$0.00	$0.00	$0.00	$77,075.98
Corrections	Filled	Facilities Control Systems Tech.	1.0000	Local 121	6	$52,950.02	$926.63	$4,050.68	$1,059.00	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,001.50	$79,319.69
Corrections	Filled	Fac Maint. Spec	0.5000	Local 121	4	$18,555.15	$324.72	$1,419.47	$371.10	$17.29	$11,100.00	$0.00	$14.28	$183.00	$3,154.38	$35,139.39
Corrections		Sick Leave Incent				$12,828.00	$224.49	$981.34	$256.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,290.39
Corrections		Overtime				$80,000.00	$1,400.00	$6,120.00	$1,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$89,120.00
Corrections Total			**36.1600**			**$2,150,424.61**	**$37,632.43**	**$164,507.48**	**$43,008.49**	**$1,250.56**	**$545,760.00**	**$41,529.60**	**$1,696.68**	**$6,588.00**	**$123,837.49**	**$3,116,235.35**
Civil	Filled	Sergeant	1.0000	Teamsters	7	$87,785.16	$1,536.24	$6,715.56	$1,755.70	$34.58	$16,320.00	$2,138.40	$58.08	$183.00	$5,258.33	$121,785.06
Civil	Filled	Civil Deputy	1.0000	KCPOA	7	$48,634.19	$851.10	$3,720.52	$972.68	$34.58	$16,320.00	$1,374.00	$32.04	$183.00	$8,267.81	$80,389.93
Civil	Filled	Sr. Civil Deputy	1.0000	KCPOA	7	$55,217.09	$966.30	$4,224.11	$1,104.34	$34.58	$16,320.00	$1,374.00	$32.04	$183.00	$9,386.91	$88,842.37
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	KCPOA	7	$37,385.51	$654.25	$2,859.99	$747.71	$34.58	$16,320.00	$1,374.00	$14.28	$183.00	$6,355.54	$65,928.86
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	KCPOA	2	$31,450.59	$550.39	$2,405.97	$629.01	$34.58	$16,320.00	$1,374.00	$14.28	$183.00	$5,346.60	$58,308.42
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	KCPOA	7	$37,385.51	$654.25	$2,859.99	$747.71	$34.58	$16,320.00	$1,374.00	$14.28	$183.00	$6,355.54	$65,928.86

Department	Status	Title	FTE	Union	Current Step	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
							51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	KCPOA	4	$33,684.23	$589.47	$2,576.84	$673.68	$34.58	$16,320.00	$1,374.00	$14.28	$183.00	$5,726.32	$61,176.41
Civil		Sick Leave Incent				$4,300.00	$75.25	$328.95	$86.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,790.20
Civil		Overtime				$7,500.00	$131.25	$573.75	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,355.00
Civil Total			**7.0000**			**$343,342.29**	**$6,008.49**	**$26,265.69**	**$6,866.85**	**$242.09**	**$114,240.00**	**$10,382.40**	**$179.28**	**$1,281.00**	**$46,697.04**	**$555,505.12**
Court Security	Filled	Court Security Officer	0.4800	Non-Union		$19,184.74	$335.73	$1,467.63	$383.69	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$21,388.40
Court Security	Filled	Court Security Officer	0.4800	Non-Union		$15,211.63	$266.20	$1,163.69	$304.23	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$16,962.35
Court Security	Filled	Court Security Officer	0.4800	Non-Union		$15,211.63	$266.20	$1,163.69	$304.23	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$16,962.35
Court Security	Filled	Court Security Officer	0.4800	Non-Union		$15,211.63	$266.20	$1,163.69	$304.23	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$16,962.35
Court Security	Vacant	Court Security Officer	0.2400	Non-Union		$7,605.81	$133.10	$581.84	$152.12	$8.30	$0.00	$0.00	$0.00	$0.00	$0.00	$8,481.18
Court Security		Sick Leave Incent				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Court Security Total			**2.1600**			**$72,425.44**	**$1,267.45**	**$5,540.55**	**$1,448.51**	**$74.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$80,756.64**
Grand Total			**64.8000**			**$ 4,035,257.77**	**$ 68,881.59**	**$ 308,697.22**	**$ 80,705.16**	**$ 2,241.04**	**$ 954,420.00**	**$ 76,953.60**	**$ 2,891.88**	**$ 11,163.00**	**$258,876.53**	**$5,800,087.78**

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2030	Sheriff					
				R70	Interfund Transfers					
266,317.86	799,907.64	347,402.00	0.00	2031-2000-4900	Trans - General Non Dept	0.00	366,218.00	366,218.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		Interfund Transfers Totals:	0.00	366,218.00	366,218.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		REVENUES TOTALS:	0.00	366,218.00	366,218.00	0.00	0.00
				E10	Personnel Services					
90,697.35	98,855.65	102,504.00	0.00	2031-2000-5000	Salaries and Wages	2.00	103,869.00	103,869.00	0.00	0.00
88,482.85	88,148.40	90,741.00	0.00	2031-2000-5001	Elected Official Compensation	1.00	99,167.00	99,167.00	0.00	0.00
13,330.99	13,938.60	14,783.00	0.00	2031-2000-5110	FICA	0.00	15,532.00	15,532.00	0.00	0.00
75.26	94.12	103.00	0.00	2031-2000-5120	Workmans Compensation Tax	0.00	104.00	104.00	0.00	0.00
14,733.12	18,800.00	31,500.00	0.00	2031-2000-5130	Medical Insurance	0.00	33,300.00	33,300.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
105.55	99.72	128.00	0.00	2031-2000-5133	Life Insurance	0.00	87.00	87.00	0.00	0.00
37.40	40.80	41.00	0.00	2031-2000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
12,908.53	29,920.84	32,852.00	0.00	2031-2000-5140	Retirement - General	0.00	34,516.00	34,516.00	0.00	0.00
5,101.74	0.00	0.00	0.00	2031-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
2,055.52	2,240.42	1,768.00	0.00	2031-2000-5156	Unemployment Compensation	0.00	1,818.00	1,818.00	0.00	0.00
4,706.53	4,970.80	3,865.00	0.00	2031-2000-5157	Workmans Compensation	0.00	4,061.00	4,061.00	0.00	0.00
232,234.84	257,109.35	278,285.00	0.00		Personnel Services Totals:	3.00	292,820.00	292,820.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2031-2000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
700.00	700.00	800.00	0.00	2031-2000-6310	Dues & Fees	0.00	800.00	800.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2031-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
184.54	183.67	300.00	0.00	2031-2000-6621	Uniform Maint & Repair	0.00	300.00	300.00	0.00	0.00
4,641.48	67.62	3,000.00	0.00	2031-2000-6701	Mgmt Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
5,526.02	951.29	4,100.00	0.00		Material and Services Totals:	0.00	4,100.00	4,100.00	0.00	0.00
				E21	Interdepartmental Charges					
6,686.00	245,209.00	34,587.00	0.00	2031-2000-6990	Internal Services	0.00	34,242.00	34,242.00	0.00	0.00
15,516.00	15,615.00	16,521.00	0.00	2031-2000-6991	Facility Services	0.00	19,130.00	19,130.00	0.00	0.00
1,800.00	1,500.00	1,122.00	0.00	2031-2000-6992	Steering Comm Hardware Chg	0.00	5,710.00	5,710.00	0.00	0.00
630.00	1,220.00	1,359.00	0.00	2031-2000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
1,493.00	98,808.00	3,979.00	0.00	2031-2000-6994	Risk Management	0.00	2,964.00	2,964.00	0.00	0.00
2,432.00	179,495.00	7,449.00	0.00	2031-2000-6995	Insurance Liability	0.00	5,827.00	5,827.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
28,557.00	541,847.00	65,017.00	0.00		Interdepartmental Charges Totals:	0.00	69,298.00	69,298.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2031-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		EXPENDITURES TOTALS:	3.00	366,218.00	366,218.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		DEPARTMENT REVENUES	0.00	366,218.00	366,218.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		DEPARTMENT EXPENSES	3.00	366,218.00	366,218.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(3.00)	0.00	0.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		FUND REVENUES	0.00	366,218.00	366,218.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		FUND EXPENSES	3.00	366,218.00	366,218.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
266,317.86	799,907.64	347,402.00	0.00		REPORT REVENUES	0.00	366,218.00	366,218.00	0.00	0.00
266,317.86	799,907.64	347,402.00	0.00		REPORT EXPENSES	3.00	366,218.00	366,218.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2030	Sheriff					
				R21	Fines and Forfeitures					
14,231.00	24,735.49	20,000.00	0.00	2032-2000-4222	Fines - Traffic	0.00	0.00	0.00	0.00	0.00
14,231.00	24,735.49	20,000.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	1,800.00	0.00	2032-2000-4302	Fees - Training	0.00	0.00	0.00	0.00	0.00
0.00	52,314.85	0.00	0.00	2032-2000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
278,971.46	310,101.76	300,177.00	0.00	2032-2000-4323	Contracts - Police Service	0.00	0.00	0.00	0.00	0.00
278,971.46	362,416.61	301,977.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2032-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
14,668.57	60,595.85	15,000.00	0.00	2032-2000-4400	Miscellaneous	0.00	5,000.00	5,000.00	0.00	0.00
14,668.57	60,595.85	15,000.00	0.00		Other Local Revenue Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R42	Sale of Capital Assets					
1,950.00	0.00	0.00	0.00	2032-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
1,950.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	2032-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2032-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,333.76	26,576.65	24,800.00	0.00	2032-2000-4523	Projects - Marijuan Erad	0.00	0.00	0.00	0.00	0.00
4,333.76	26,576.65	24,800.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
286,811.63	553,502.83	732,543.00	0.00	2032-2000-4900	Trans - General Non Dept	0.00	1,558,553.00	1,558,553.00	0.00	0.00
0.00	30,000.00	139,001.00	0.00	2032-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	5,000.00	0.00	0.00	2032-2000-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
2,000,000.00	1,700,000.00	1,700,000.00	0.00	2032-2000-4931	Trans - Road Reserve	0.00	850,000.00	850,000.00	0.00	0.00
2,286,811.63	2,288,502.83	2,571,544.00	0.00		Interfund Transfers Totals:	0.00	2,408,553.00	2,408,553.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		REVENUES TOTALS:	0.00	2,413,553.00	2,413,553.00	0.00	0.00
				E10	Personnel Services					
1,229,932.93	1,479,621.86	1,526,934.00	0.00	2032-2000-5000	Salaries and Wages	16.48	1,136,028.00	1,136,028.00	0.00	0.00
22,640.00	31,948.00	16,196.00	0.00	2032-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
88,155.17	103,173.02	77,396.00	0.00	2032-2000-5011	Overtime	0.00	130,000.00	130,000.00	0.00	0.00
99,932.71	119,786.23	123,971.00	0.00	2032-2000-5110	FICA	0.00	96,851.00	96,851.00	0.00	0.00
645.50	852.56	894.00	0.00	2032-2000-5120	Workmans Compensation Tax	0.00	570.00	570.00	0.00	0.00
233,827.35	284,509.77	383,100.00	0.00	2032-2000-5130	Medical Insurance	0.00	261,120.00	261,120.00	0.00	0.00
21,719.40	25,914.87	27,175.00	0.00	2032-2000-5131	VEBA	0.00	25,042.00	25,042.00	0.00	0.00
1,641.93	2,032.80	2,151.00	0.00	2032-2000-5133	Life Insurance	0.00	929.00	929.00	0.00	0.00
389.30	477.70	510.00	0.00	2032-2000-5134	Short Term Disability	0.00	2,928.00	2,928.00	0.00	0.00
103,498.20	31,741.86	41,491.00	0.00	2032-2000-5141	Retirement - PERS	0.00	53,826.00	53,826.00	0.00	0.00
30,802.72	37,038.16	28,359.00	0.00	2032-2000-5156	Unemployment Compensation	0.00	22,156.00	22,156.00	0.00	0.00
38,489.01	48,095.71	32,411.00	0.00	2032-2000-5157	Workmans Compensation	0.00	25,321.00	25,321.00	0.00	0.00
1,871,674.22	2,165,192.54	2,260,588.00	0.00		Personnel Services Totals:	16.48	1,754,771.00	1,754,771.00	0.00	0.00
				E20	Material and Services					
2,474.50	2,191.55	5,000.00	0.00	2032-2000-6110	Claims - Self Insured	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,800.00	0.00	0.00	2032-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	22,750.00	26,600.00	0.00	2032-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6203	Legal Notice Publish	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
4,950.00	4,950.00	4,950.00	0.00	2032-2000-6232	Software Support	0.00	7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6234	Lock Repair & Replace	0.00	150.00	150.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	481.20	0.00	0.00	2032-2000-6260	Physician Services	0.00	0.00	0.00	0.00	0.00
278.32	1,179.98	2,853.00	0.00	2032-2000-6310	Dues & Fees	0.00	1,150.00	1,150.00	0.00	0.00
0.00	29,216.91	4,000.00	0.00	2032-2000-6330	Equipment	0.00	6,000.00	6,000.00	0.00	0.00
7,486.43	11,913.07	8,000.00	0.00	2032-2000-6333	Vehicle Outfitting	0.00	5,100.00	5,100.00	0.00	0.00
153,296.81	122,516.42	130,000.00	0.00	2032-2000-6333	Vehicle Fuel	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6335	LLEBG Grant	0.00	0.00	0.00	0.00	0.00
18,100.00	18,000.00	18,100.00	0.00	2032-2000-6406	9-1-1 Communications	0.00	18,100.00	18,100.00	0.00	0.00
950.00	2,529.00	2,800.00	0.00	2032-2000-6530	Rent	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6531	Supplies Equipment Rent	0.00	500.00	500.00	0.00	0.00
5,421.68	7,747.35	7,594.00	0.00	2032-2000-6535	Equipment Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
59,637.36	47,577.34	40,000.00	0.00	2032-2000-6536	Vehicle Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
9,378.47	7,276.29	8,000.00	0.00	2032-2000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
8,818.84	7,595.12	7,322.00	0.00	2032-2000-6601	Supplies - Other	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,565.51	2,200.00	0.00	2032-2000-6602	Copier Maint & Supplies	0.00	2,800.00	2,800.00	0.00	0.00
59.73	382.55	500.00	0.00	2032-2000-6603	Postage	0.00	500.00	500.00	0.00	0.00
0.00	1,852.50	0.00	0.00	2032-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
994.90	0.00	0.00	0.00	2032-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
19,901.01	13,767.41	16,000.00	0.00	2032-2000-6621	Uniform Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
2,325.58	881.05	550.00	0.00	2032-2000-6621	Supplies - Identification	0.00	800.00	800.00	0.00	0.00
8,652.03	7,900.00	9,000.00	0.00	2032-2000-6622	Supplies - Ammunition	0.00	5,000.00	5,000.00	0.00	0.00
19,620.36	10,021.00	12,200.00	0.00	2032-2000-6630	Tires	0.00	10,000.00	10,000.00	0.00	0.00
4,750.00	0.00	5,000.00	0.00	2032-2000-6652	Supplies - Conservation	0.00	0.00	0.00	0.00	0.00
2,733.98	1,094.98	3,000.00	0.00	2032-2000-6701	Supv Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
8,608.15	7,554.03	10,500.00	0.00	2032-2000-6702	Staff Travel & Training	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6753	Utilities - Cable TV	0.00	1,000.00	1,000.00	0.00	0.00
37,895.05	41,555.54	30,000.00	0.00	2032-2000-6755	Telephone	0.00	40,000.00	40,000.00	0.00	0.00
0.00	764.67	0.00	0.00	2032-2000-6756	Teleprocessing	0.00	1,000.00	1,000.00	0.00	0.00
376,333.20	375,063.47	354,169.00	0.00		Material and Services Totals:	0.00	268,600.00	268,600.00	0.00	0.00
				E21	Interdepartmental Charges					
98,320.00	0.00	79,097.00	0.00	2032-2000-6990	Internal Services	0.00	71,115.00	71,115.00	0.00	0.00
28,972.00	29,563.00	30,092.00	0.00	2032-2000-6991	Facility Services	0.00	30,775.00	30,775.00	0.00	0.00
17,550.00	14,325.00	21,864.00	0.00	2032-2000-6992	Steering Comm Hardware Chg	0.00	10,584.00	10,584.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
7,770.00	11,895.00	21,291.00	0.00	2032-2000-6993	Steering Comm User Chg	0.00	23,750.00	23,750.00	0.00	0.00
27,823.00	0.00	41,788.00	0.00	2032-2000-6994	Risk Management	0.00	62,104.00	62,104.00	0.00	0.00
45,322.00	0.00	78,249.00	0.00	2032-2000-6995	Insurance Liability	0.00	122,096.00	122,096.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6998	Fees - Internal	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6999	Solid Waste Fees - Internal	0.00	75.00	75.00	0.00	0.00
225,757.00	55,783.00	272,381.00	0.00		Interdepartmental Charges Totals:	0.00	325,899.00	325,899.00	0.00	0.00
				E70	Interfund Transfers					
62,000.00	43,350.00	0.00	0.00	2032-2000-9003	Trans - Equipment Reserve	0.00	26,158.00	26,158.00	0.00	0.00
0.00	12,255.42	0.00	0.00	2032-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	65,000.00	0.00	0.00	2032-2000-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-9203	Trans - Sheriff Special Revenu	0.00	0.00	0.00	0.00	0.00
19,019.00	0.00	0.00	0.00	2032-2000-9203	Trans - Sheriff Marine	0.00	16,203.00	16,203.00	0.00	0.00
46,183.00	46,183.00	46,183.00	0.00	2032-2000-9203	Trans - Sheriff S&R Operations	0.00	21,922.00	21,922.00	0.00	0.00
127,202.00	166,788.42	46,183.00	0.00		Interfund Transfers Totals:	0.00	64,283.00	64,283.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		EXPENDITURES TOTALS:	16.48	2,413,553.00	2,413,553.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		DEPARTMENT REVENUES	0.00	2,413,553.00	2,413,553.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		DEPARTMENT EXPENSES	16.48	2,413,553.00	2,413,553.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(16.48)	0.00	0.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		FUND REVENUES	0.00	2,413,553.00	2,413,553.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		FUND EXPENSES	16.48	2,413,553.00	2,413,553.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(16.48)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,600,966.42	2,762,827.43	2,933,321.00	0.00		REPORT REVENUES	0.00	2,413,553.00	2,413,553.00	0.00	0.00
2,600,966.42	2,762,827.43	2,933,321.00	0.00		REPORT EXPENSES	16.48	2,413,553.00	2,413,553.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(16.48)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2030	Sheriff					
				R30	Charges for Service					
242,693.44	233,187.70	70,600.00	0.00	2033-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
10,000.00	10,000.00	20,000.00	0.00	2033-2000-4323	Medical Costs Recovered	0.00	10,000.00	10,000.00	0.00	0.00
9,784.83	5,284.31	5,000.00	0.00	2033-2000-4323	Reimb - Inmate Housing	0.00	5,000.00	5,000.00	0.00	0.00
8,161.18	11,527.44	15,000.00	0.00	2033-2000-4323	Telephone Commission	0.00	4,500.00	4,500.00	0.00	0.00
567.00	5,522.60	5,000.00	0.00	2033-2000-4323	Revenues - Prisoner Transport	0.00	5,000.00	5,000.00	0.00	0.00
271,206.45	265,522.05	115,600.00	0.00		Charges for Service Totals:	0.00	24,500.00	24,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	101,407.43	450,000.00	0.00	2033-2000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	101,407.43	450,000.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
38,313.48	44,073.81	30,000.00	0.00	2033-2000-4400	Miscellaneous	0.00	15,000.00	15,000.00	0.00	0.00
38,313.48	44,073.81	30,000.00	0.00		Other Local Revenue Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				R41	Interest					
0.42	1.55	0.00	0.00	2033-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.42	1.55	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
2,155.00	3,872.00	0.00	0.00	2033-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
2,155.00	3,872.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,548.19	16,242.28	8,000.00	0.00	2033-2000-4509	SB 1065/2712 Correct & Drug	0.00	8,000.00	8,000.00	0.00	0.00
3,548.19	16,242.28	8,000.00	0.00		State of Oregon Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				R52	Other Goverments					
0.00	0.00	0.00	0.00	2033-2000-4701	City of Klamath Falls	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
3,704,446.84	3,443,305.55	4,324,185.00	0.00	2033-2000-4900	Trans - General Non Dept	0.00	4,133,637.00	4,133,637.00	0.00	0.00
3,704,446.84	3,443,305.55	4,324,185.00	0.00		Interfund Transfers Totals:	0.00	4,133,637.00	4,133,637.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		REVENUES TOTALS:	0.00	4,181,137.00	4,181,137.00	0.00	0.00
				E10	Personnel Services					
2,026,664.96	2,040,409.17	2,391,402.00	0.00	2033-2000-5000	Salaries and Wages	36.16	2,070,425.00	2,070,425.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
72,848.78	101,054.95	66,350.00	0.00	2033-2000-5011	Overtime	0.00	80,000.00	80,000.00	0.00	0.00
154,401.09	157,072.86	188,018.00	0.00	2033-2000-5110	FICA	0.00	164,508.00	164,508.00	0.00	0.00
1,068.97	1,207.31	1,556.00	0.00	2033-2000-5120	Workmans Compensation Tax	0.00	1,251.00	1,251.00	0.00	0.00
460,009.44	460,954.90	655,260.00	0.00	2033-2000-5130	Medical Insurance	0.00	545,760.00	545,760.00	0.00	0.00
32,094.40	33,986.80	40,220.00	0.00	2033-2000-5131	VEBA	0.00	41,530.00	41,530.00	0.00	0.00
2,746.32	2,735.22	3,176.00	0.00	2033-2000-5133	Life Insurance	0.00	1,697.00	1,697.00	0.00	0.00
788.80	783.70	939.00	0.00	2033-2000-5134	Short Term Disability	0.00	6,588.00	6,588.00	0.00	0.00
31,798.08	46,300.38	71,916.00	0.00	2033-2000-5140	Retirement - General	0.00	50,846.00	50,846.00	0.00	0.00
156,857.70	49,047.73	58,862.00	0.00	2033-2000-5141	Retirement - PERS	0.00	72,991.00	72,991.00	0.00	0.00
48,288.80	49,253.83	43,009.00	0.00	2033-2000-5156	Unemployment Compensation	0.00	37,632.00	37,632.00	0.00	0.00
60,573.54	63,633.60	49,155.00	0.00	2033-2000-5157	Workmans Compensation	0.00	43,008.00	43,008.00	0.00	0.00
3,048,140.88	3,006,440.45	3,569,863.00	0.00		Personnel Services Totals:	36.16	3,116,236.00	3,116,236.00	0.00	0.00
				E20	Material and Services					
0.00	1,300.00	0.00	0.00	2033-2000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
0.00	731.84	1,000.00	0.00	2033-2000-6205	Shredding Services	0.00	750.00	750.00	0.00	0.00
5,614.00	12,225.95	12,225.00	0.00	2033-2000-6232	Software Support	0.00	15,750.00	15,750.00	0.00	0.00
525.00	0.00	0.00	0.00	2033-2000-6234	Lock Repair & Replace	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6242	Detox	0.00	0.00	0.00	0.00	0.00
856.54	1,530.42	3,500.00	0.00	2033-2000-6244	Secure Transport	0.00	2,750.00	2,750.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2033-2000-6260	Physician Services	0.00	6,000.00	6,000.00	0.00	0.00
1,568.95	372.23	1,000.00	0.00	2033-2000-6310	Dues & Fees	0.00	900.00	900.00	0.00	0.00
0.00	8,731.00	0.00	0.00	2033-2000-6330	Equipment	0.00	3,820.00	3,820.00	0.00	0.00
16.70	0.00	1,500.00	0.00	2033-2000-6333	Vehicle Outfitting	0.00	1,000.00	1,000.00	0.00	0.00
2,889.39	11,310.46	8,785.00	0.00	2033-2000-6333	Vehicle Fuel	0.00	6,514.00	6,514.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	79.60	500.00	0.00	2033-2000-6531	Supplies Equipment Rent	0.00	800.00	800.00	0.00	0.00
13,810.35	24,249.66	21,000.00	0.00	2033-2000-6535	Equipment Maint & Repair	0.00	10,500.00	10,500.00	0.00	0.00
3,918.23	2,465.28	4,000.00	0.00	2033-2000-6536	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
10,230.23	9,492.87	10,885.00	0.00	2033-2000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
2,059.57	8,528.11	7,340.00	0.00	2033-2000-6601	Supplies - Other	0.00	3,783.00	3,783.00	0.00	0.00
0.00	697.24	2,000.00	0.00	2033-2000-6602	Copier Maint & Supplies	0.00	2,000.00	2,000.00	0.00	0.00
0.00	712.50	0.00	0.00	2033-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
917.68	0.00	0.00	0.00	2033-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6612	Janitorial Supplies	0.00	9,500.00	9,500.00	0.00	0.00
6,644.50	5,915.21	11,725.00	0.00	2033-2000-6621	Uniform Maint & Repair	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	550.00	0.00	2033-2000-6621	Supplies - Identification	0.00	550.00	550.00	0.00	0.00
3,500.00	7,376.93	4,360.00	0.00	2033-2000-6622	Supplies - Ammunition	0.00	3,000.00	3,000.00	0.00	0.00
746.81	2,627.40	1,500.00	0.00	2033-2000-6623	Kitchen Utensils	0.00	3,000.00	3,000.00	0.00	0.00
86,608.60	119,169.31	151,553.00	0.00	2033-2000-6623	Food	0.00	93,700.00	93,700.00	0.00	0.00
12,999.32	6,966.69	26,000.00	0.00	2033-2000-6624	Prisoner Bedding & Clothing	0.00	14,000.00	14,000.00	0.00	0.00
2,889.20	2,159.76	4,000.00	0.00	2033-2000-6630	Tires	0.00	4,000.00	4,000.00	0.00	0.00
87,459.42	65,669.17	170,494.00	0.00	2033-2000-6640	Medical Supplies	0.00	84,494.00	84,494.00	0.00	0.00
1,130.01	1,775.65	2,000.00	0.00	2033-2000-6701	Supv Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
488.00	1,312.16	7,925.00	0.00	2033-2000-6702	Staff Travel & Training	0.00	4,571.00	4,571.00	0.00	0.00
14,566.00	12,500.95	14,000.00	0.00	2033-2000-6755	Telephone	0.00	14,000.00	14,000.00	0.00	0.00
259,438.50	307,900.39	467,842.00	0.00		Material and Services Totals:	0.00	299,482.00	299,482.00	0.00	0.00
				E21	Interdepartmental Charges					
76,106.00	0.00	107,370.00	0.00	2033-2000-6990	Internal Services	0.00	103,579.00	103,579.00	0.00	0.00
413,414.00	522,067.00	624,523.00	0.00	2033-2000-6991	Facility Services	0.00	521,450.00	521,450.00	0.00	0.00
7,650.00	7,575.00	14,384.00	0.00	2033-2000-6992	Steering Comm Hardware Chg	0.00	10,806.00	10,806.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
8,820.00	5,185.00	12,231.00	0.00	2033-2000-6993	Steering Comm User Chg	0.00	11,875.00	11,875.00	0.00	0.00
55,170.00	0.00	41,788.00	0.00	2033-2000-6994	Risk Management	0.00	33,369.00	33,369.00	0.00	0.00
89,867.00	0.00	78,249.00	0.00	2033-2000-6995	Insurance Liability	0.00	65,605.00	65,605.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6998	Fees - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6999	Office Supplies - Internal	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6999	Solid Waste Fees - Internal	0.00	100.00	100.00	0.00	0.00
651,027.00	534,827.00	878,545.00	0.00		Interdepartmental Charges Totals:	0.00	753,884.00	753,884.00	0.00	0.00
				E70	Interfund Transfers					
61,064.00	11,535.00	11,535.00	0.00	2033-2000-9003	Trans - Equipment Reserve	0.00	11,535.00	11,535.00	0.00	0.00
0.00	12,389.68	0.00	0.00	2033-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	1,332.15	0.00	0.00	2033-2000-9203	Trans - Sheriff Special Revenu	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-9203	Trans - Marine Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-9203	Trans - S&R Operations	0.00	0.00	0.00	0.00	0.00
61,064.00	25,256.83	11,535.00	0.00		Interfund Transfers Totals:	0.00	11,535.00	11,535.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		EXPENDITURES TOTALS:	36.16	4,181,137.00	4,181,137.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		DEPARTMENT REVENUES	0.00	4,181,137.00	4,181,137.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		DEPARTMENT EXPENSES	36.16	4,181,137.00	4,181,137.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(36.16)	0.00	0.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		FUND REVENUES	0.00	4,181,137.00	4,181,137.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		FUND EXPENSES	36.16	4,181,137.00	4,181,137.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(36.16)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,019,670.38	3,874,424.67	4,927,785.00	0.00		REPORT REVENUES	0.00	4,181,137.00	4,181,137.00	0.00	0.00
4,019,670.38	3,874,424.67	4,927,785.00	0.00		REPORT EXPENSES	36.16	4,181,137.00	4,181,137.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(36.16)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2030	Sheriff					
				R20	Licenses, Fees and Permits					
300.00	140.00	200.00	0.00	2034-2000-4101	Fees - NSF Check	0.00	201.00	201.00	0.00	0.00
84,826.10	141,893.96	105,000.00	0.00	2034-2000-4123	Fees - Sheriff	0.00	105,000.00	105,000.00	0.00	0.00
96,910.00	83,415.00	75,000.00	0.00	2034-2000-4123	Permits - Gun	0.00	75,000.00	75,000.00	0.00	0.00
182,036.10	225,448.96	180,200.00	0.00		Licenses, Fees and Permits Totals:	0.00	180,201.00	180,201.00	0.00	0.00
				R21	Fines and Forfeitures					
6,200.00	4,800.00	7,000.00	0.00	2034-2000-4223	Fees - Towing Admin	0.00	2,000.00	2,000.00	0.00	0.00
6,200.00	4,800.00	7,000.00	0.00		Fines and Forfeitures Totals:	0.00	2,000.00	2,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2034-2000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
429,245.02	336,260.43	482,838.00	0.00	2034-2000-4900	Trans - General Non Dept	0.00	513,560.00	513,560.00	0.00	0.00
429,245.02	336,260.43	482,838.00	0.00		Interfund Transfers Totals:	0.00	513,560.00	513,560.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		REVENUES TOTALS:	0.00	695,761.00	695,761.00	0.00	0.00
				E10	Personnel Services					
337,903.31	323,627.62	326,529.00	0.00	2034-2000-5000	Salaries and Wages	7.00	335,842.00	335,842.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
4,698.91	1,221.61	3,500.00	0.00	2034-2000-5011	Overtime	0.00	7,500.00	7,500.00	0.00	0.00
25,090.20	24,113.80	25,247.00	0.00	2034-2000-5110	FICA	0.00	26,266.00	26,266.00	0.00	0.00
196.43	210.97	241.00	0.00	2034-2000-5120	Workmans Compensation Tax	0.00	242.00	242.00	0.00	0.00
85,523.37	65,699.76	106,980.00	0.00	2034-2000-5130	Medical Insurance	0.00	114,240.00	114,240.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
6,339.11	6,191.71	7,609.00	0.00	2034-2000-5131	VEBA	0.00	10,382.00	10,382.00	0.00	0.00
277.81	236.28	261.00	0.00	2034-2000-5133	Life Insurance	0.00	179.00	179.00	0.00	0.00
151.30	142.80	143.00	0.00	2034-2000-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
25,008.61	37,643.04	40,922.00	0.00	2034-2000-5140	Retirement - General	0.00	41,439.00	41,439.00	0.00	0.00
10,599.02	4,143.92	3,823.00	0.00	2034-2000-5141	Retirement - PERS	0.00	5,258.00	5,258.00	0.00	0.00
7,913.81	7,471.41	5,776.00	0.00	2034-2000-5156	Unemployment Compensation	0.00	6,009.00	6,009.00	0.00	0.00
9,537.66	9,226.95	6,601.00	0.00	2034-2000-5157	Workmans Compensation	0.00	6,867.00	6,867.00	0.00	0.00
513,239.54	479,929.87	527,632.00	0.00		Personnel Services Totals:	7.00	555,505.00	555,505.00	0.00	0.00
				E20	Material and Services					
0.00	10,255.00	10,000.00	0.00	2034-2000-6201	Fees for Service	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	1,176.11	1,500.00	0.00	2034-2000-6205	Shredding Services	0.00	1,000.00	1,000.00	0.00	0.00
1,650.00	1,739.00	1,650.00	0.00	2034-2000-6232	Software Support	0.00	2,500.00	2,500.00	0.00	0.00
70.00	130.00	400.00	0.00	2034-2000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
0.00	0.00	250.00	0.00	2034-2000-6333	Vehicle Outfitting	0.00	250.00	250.00	0.00	0.00
880.74	3,783.72	3,000.00	0.00	2034-2000-6333	Vehicle Fuel	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
910.20	2,300.09	2,250.00	0.00	2034-2000-6535	Equipment Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
1,935.50	1,140.57	2,500.00	0.00	2034-2000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
11,091.13	7,151.79	7,000.00	0.00	2034-2000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
417.37	2,885.66	500.00	0.00	2034-2000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	3,999.23	6,000.00	0.00	2034-2000-6602	Copier Maint & Supplies	0.00	5,000.00	5,000.00	0.00	0.00
5,372.12	11,727.68	10,000.00	0.00	2034-2000-6603	Postage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	213.75	250.00	0.00	2034-2000-6604	Publications & Periodicals	0.00	250.00	250.00	0.00	0.00
3,608.26	0.00	0.00	0.00	2034-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
772.39	242.96	1,500.00	0.00	2034-2000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
700.00	100.00	850.00	0.00	2034-2000-6630	Tires	0.00	900.00	900.00	0.00	0.00
591.86	965.03	1,000.00	0.00	2034-2000-6701	Supv Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
1,956.58	870.06	1,768.00	0.00	2034-2000-6702	Staff Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
2,889.43	968.87	2,500.00	0.00	2034-2000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
32,845.58	49,649.52	52,918.00	0.00		Material and Services Totals:	0.00	35,300.00	35,300.00	0.00	0.00
				E21	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
23,931.00	0.00	20,803.00	0.00	2034-2000-6990	Internal Services	0.00	33,706.00	33,706.00	0.00	0.00
15,755.00	16,077.00	16,365.00	0.00	2034-2000-6991	Facility Services	0.00	16,737.00	16,737.00	0.00	0.00
5,400.00	0.00	4,862.00	0.00	2034-2000-6992	Steering Comm Hardware Chg	0.00	8,624.00	8,624.00	0.00	0.00
1,470.00	3,660.00	4,530.00	0.00	2034-2000-6993	Steering Comm User Chg	0.00	3,800.00	3,800.00	0.00	0.00
2,909.00	0.00	8,959.00	0.00	2034-2000-6994	Risk Management	0.00	1,819.00	1,819.00	0.00	0.00
4,738.00	0.00	16,776.00	0.00	2034-2000-6995	Insurance Liability	0.00	3,577.00	3,577.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6999	Office Supplies - Internal	0.00	9,500.00	9,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6999	Postage - Internal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
54,203.00	19,737.00	72,295.00	0.00		Interdepartmental Charges Totals:	0.00	87,763.00	87,763.00	0.00	0.00
				E70	Interfund Transfers					
17,193.00	17,193.00	17,193.00	0.00	2034-2000-9003	Trans - Equipment Reserve	0.00	17,193.00	17,193.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
17,193.00	17,193.00	17,193.00	0.00		Interfund Transfers Totals:	0.00	17,193.00	17,193.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		EXPENDITURES TOTALS:	7.00	695,761.00	695,761.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		DEPARTMENT REVENUES	0.00	695,761.00	695,761.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		DEPARTMENT EXPENSES	7.00	695,761.00	695,761.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(7.00)	0.00	0.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		FUND REVENUES	0.00	695,761.00	695,761.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		FUND EXPENSES	7.00	695,761.00	695,761.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(7.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
617,481.12	566,509.39	670,038.00	0.00		REPORT REVENUES	0.00	695,761.00	695,761.00	0.00	0.00
617,481.12	566,509.39	670,038.00	0.00		REPORT EXPENSES	7.00	695,761.00	695,761.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R21	Fines and Forfeitures					
15,226.00	32,669.39	5,000.00	0.00	2035-2000-4223	Forfeitures - Drug	0.00	0.00	0.00	0.00	0.00
15,226.00	32,669.39	5,000.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
100.00	0.00	200.00	0.00	2035-2000-4323	Reserver Unit	0.00	0.00	0.00	0.00	0.00
100.00	0.00	200.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	10,097.11	10,000.00	0.00	2035-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,025.00	1,770.00	200.00	0.00	2035-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,025.00	11,867.11	10,200.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
151.54	850.97	300.00	0.00	2035-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
151.54	850.97	300.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
42,690.73	2,078.81	11,793.00	0.00	2035-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-4623	Grants - State Snowmobile	0.00	0.00	0.00	0.00	0.00
42,690.73	2,078.81	11,793.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
5,000.00	5,000.00	5,000.00	0.00	2035-2000-4523	Grants - State Snowmobile	0.00	0.00	0.00	0.00	0.00
5,000.00	5,000.00	5,000.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2035-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	1,332.15	0.00	0.00	2035-2000-4923	Trans - Sheriff Corrections	0.00	0.00	0.00	0.00	0.00
0.00	1,332.15	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
134,726.28	144,820.83	140,308.00	0.00	2035-2000-4995	Beginning Fund Balance	0.00	179,100.00	179,100.00	0.00	0.00
134,726.28	144,820.83	140,308.00	0.00		Fund Balances Totals:	0.00	179,100.00	179,100.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		REVENUES TOTALS:	0.00	179,100.00	179,100.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2035-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	9,900.00	0.00	0.00	2035-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	4,995.00	81,054.00	0.00	2035-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
2,168.33	0.00	5,000.00	0.00	2035-2000-6334	Snowmobile Expenses	0.00	0.00	0.00	0.00	0.00
47,875.39	2,087.50	11,793.00	0.00	2035-2000-6335	Federal Grant	0.00	0.00	0.00	0.00	0.00
0.00	1,761.37	59,140.00	0.00	2035-2000-6335	Drug Forfeiture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
55.00	723.86	10,000.00	0.00	2035-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,814.00	0.00	2035-2000-6622	Reserves Supplies	0.00	0.00	0.00	0.00	0.00
50,098.72	19,467.73	172,801.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2035-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	2035-2000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2035-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2035-2000-9007	Trans - Agency Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2035-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	2035-2000-9900	Reserve Future Expenditures	0.00	179,100.00	179,100.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	179,100.00	179,100.00	0.00	0.00
				E90	Unappropriated Fund Balance					
144,820.83	179,151.53	0.00	0.00	2035-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
144,820.83	179,151.53	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		EXPENDITURES TOTALS:	0.00	179,100.00	179,100.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		DEPARTMENT REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		DEPARTMENT EXPENSES	0.00	179,100.00	179,100.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		FUND REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		FUND EXPENSES	0.00	179,100.00	179,100.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
199,919.55	198,619.26	172,801.00	0.00		REPORT REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
199,919.55	198,619.26	172,801.00	0.00		REPORT EXPENSES	0.00	179,100.00	179,100.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2036-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	34.86	0.00	0.00	2036-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	34.86	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	27,380.00	0.00	0.00	2036-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	27,380.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	218,543.50	214,528.00	0.00	2036-2000-4623	State Marine Board	0.00	0.00	0.00	0.00	0.00
0.00	218,543.50	214,528.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2036-2000-4520	State Marine Board	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2036-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2036-2000-4923	Trans - Sheriff Patrol	0.00	16,203.00	16,203.00	0.00	0.00
116,187.24	0.00	0.00	0.00	2036-2000-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
116,187.24	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	16,203.00	16,203.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R90	Fund Balances					
0.00	116,187.24	114,925.00	0.00	2036-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	116,187.24	114,925.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		REVENUES TOTALS:	0.00	16,203.00	16,203.00	0.00	0.00
				E10	Personnel Services					
0.00	113,812.78	114,327.00	0.00	2036-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	15,540.00	29,383.00	0.00	2036-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	8,712.55	4,000.00	0.00	2036-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	10,583.74	11,300.00	0.00	2036-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	84.11	103.00	0.00	2036-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	27,205.75	31,080.00	0.00	2036-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	2,230.21	2,174.00	0.00	2036-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	172.08	172.00	0.00	2036-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	40.80	41.00	0.00	2036-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	1,844.22	2,837.00	0.00	2036-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	3,234.25	2,585.00	0.00	2036-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	4,159.68	2,954.00	0.00	2036-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	187,620.17	200,956.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2036-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
0.00	1,111.53	0.00	0.00	2036-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	31,263.23	25,000.00	0.00	2036-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	300.00	300.00	0.00	2036-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	3,416.15	4,000.00	0.00	2036-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	8,351.83	4,000.00	0.00	2036-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	165.14	1,000.00	0.00	2036-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	71.25	75.00	0.00	2036-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	363.59	1,500.00	0.00	2036-2000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	1,353.68	2,000.00	0.00	2036-2000-6630	Tires	0.00	0.00	0.00	0.00	0.00
0.00	150.00	1,000.00	0.00	2036-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	545.58	600.00	0.00	2036-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	99.33	500.00	0.00	2036-2000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	2,349.76	1,500.00	0.00	2036-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	49,541.07	41,475.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	5,451.00	0.00	2036-2000-6990	Internal Services	0.00	5,187.00	5,187.00	0.00	0.00
0.00	1,336.00	1,835.00	0.00	2036-2000-6991	Facility Services	0.00	3,036.00	3,036.00	0.00	0.00
0.00	0.00	1,122.00	0.00	2036-2000-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
0.00	0.00	1,359.00	0.00	2036-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	4,120.00	3,173.00	0.00	2036-2000-6994	Risk Management	0.00	2,426.00	2,426.00	0.00	0.00
0.00	7,714.00	5,942.00	0.00	2036-2000-6995	Insurance Liability	0.00	4,770.00	4,770.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	13,170.00	18,882.00	0.00		Interdepartmental Charges Totals:	0.00	16,203.00	16,203.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	40,000.00	0.00	2036-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	40,000.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2036-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	1,371.50	0.00	0.00	2036-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	1,371.50	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	28,140.00	0.00	2036-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	28,140.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
116,187.24	110,442.86	0.00	0.00	2036-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
116,187.24	110,442.86	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		EXPENDITURES TOTALS:	0.00	16,203.00	16,203.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
116,187.24	362,145.60	329,453.00	0.00		DEPARTMENT REVENUES	0.00	16,203.00	16,203.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		DEPARTMENT EXPENSES	0.00	16,203.00	16,203.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		FUND REVENUES	0.00	16,203.00	16,203.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		FUND EXPENSES	0.00	16,203.00	16,203.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	0.00	0.00	0.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		REPORT REVENUES	0.00	16,203.00	16,203.00	0.00	0.00
116,187.24	362,145.60	329,453.00	0.00		REPORT EXPENSES	0.00	16,203.00	16,203.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2231	Sheriff Marine					
				2030	Sheriff					
				R40	Other Local Revenue					
5,750.00	0.00	0.00	0.00	2036-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
5,750.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	2036-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
478,659.00	0.00	0.00	0.00	2036-2000-4623	State Marine Board	0.00	0.00	0.00	0.00	0.00
478,659.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2036-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2036-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
19,019.00	0.00	0.00	0.00	2036-2000-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
19,019.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
(4,715.66)	0.00	0.00	0.00	2036-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
(4,715.66)	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
116,079.89	0.00	0.00	0.00	2036-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
28,700.00	0.00	0.00	0.00	2036-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
8,803.03	0.00	0.00	0.00	2036-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
11,206.73	0.00	0.00	0.00	2036-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
88.03	0.00	0.00	0.00	2036-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
26,280.00	0.00	0.00	0.00	2036-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
2,196.16	0.00	0.00	0.00	2036-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
172.08	0.00	0.00	0.00	2036-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
40.80	0.00	0.00	0.00	2036-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
9,228.06	0.00	0.00	0.00	2036-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
3,532.39	0.00	0.00	0.00	2036-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
4,425.71	0.00	0.00	0.00	2036-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
210,752.88	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
6,557.26	0.00	0.00	0.00	2036-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
5,750.00	0.00	0.00	0.00	2036-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
100.00	0.00	0.00	0.00	2036-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
4,932.03	0.00	0.00	0.00	2036-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
830.02	0.00	0.00	0.00	2036-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,244.31	0.00	0.00	0.00	2036-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
1,997.75	0.00	0.00	0.00	2036-2000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,244.32	0.00	0.00	0.00	2036-2000-6630	Tires	0.00	0.00	0.00	0.00	0.00
100.69	0.00	0.00	0.00	2036-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
688.26	0.00	0.00	0.00	2036-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
95.95	0.00	0.00	0.00	2036-2000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
23,540.59	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
1,283.00	0.00	0.00	0.00	2036-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
840.00	0.00	0.00	0.00	2036-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
2,030.00	0.00	0.00	0.00	2036-2000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
3,306.00	0.00	0.00	0.00	2036-2000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
7,459.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
46,880.00	0.00	0.00	0.00	2036-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
46,880.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
93,839.60	0.00	0.00	0.00	2036-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
53.03	0.00	0.00	0.00	2036-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
93,892.63	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2036-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
116,187.24	0.00	0.00	0.00	2036-2000-9203	Trans - Marine Fund	0.00	0.00	0.00	0.00	0.00
116,187.24	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	2036-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Marine Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
498,712.34	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
498,712.34	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2037-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	1,005.00	1,500.00	0.00	2037-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	1,005.00	1,500.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	(9.44)	0.00	0.00	2037-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	(9.44)	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	186.25	0.00	0.00	2037-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	186.25	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	15,000.00	0.00	2037-2000-4668	Title III	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2037-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	46,183.00	46,183.00	0.00	2037-2000-4923	Trans - Sheriff Patrol	0.00	21,922.00	21,922.00	0.00	0.00
6,025.65	0.00	0.00	0.00	2037-2000-4923	Trans - Sheriff Search Rescue	0.00	0.00	0.00	0.00	0.00
6,025.65	46,183.00	46,183.00	0.00		Interfund Transfers Totals:	0.00	21,922.00	21,922.00	0.00	0.00
				R90	Fund Balances					
0.00	6,025.65	0.00	0.00	2037-2000-4995	Beginning Fund Balance	0.00	9,688.00	9,688.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	6,025.65	0.00	0.00		Fund Balances Totals:	0.00	9,688.00	9,688.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		REVENUES TOTALS:	0.00	31,610.00	31,610.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2037-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2037-2000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
0.00	4,208.68	3,000.00	0.00	2037-2000-6243	Dive Rescue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	2037-2000-6243	Dog Unit	0.00	0.00	0.00	0.00	0.00
0.00	2,964.49	1,200.00	0.00	2037-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	1,798.95	1,800.00	0.00	2037-2000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	3,114.10	6,000.00	0.00	2037-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	8,566.73	0.00	0.00	2037-2000-6335	Title III Operating Expense	0.00	0.00	0.00	0.00	0.00
0.00	9,617.47	21,165.00	0.00	2037-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	651.98	3,000.00	0.00	2037-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,500.00	0.00	2037-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	2.00	5,000.00	0.00	2037-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	60.80	750.00	0.00	2037-2000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	3,980.89	1,075.00	0.00	2037-2000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
0.00	2,096.08	3,000.00	0.00	2037-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	37,062.17	53,490.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	298.00	0.00	2037-2000-6990	Internal Services	0.00	2,447.00	2,447.00	0.00	0.00
0.00	2,675.00	3,676.00	0.00	2037-2000-6991	Facility Services	0.00	5,179.00	5,179.00	0.00	0.00
0.00	0.00	1,122.00	0.00	2037-2000-6992	Steering Comm Hardware Chg	0.00	1,568.00	1,568.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	1,359.00	0.00	2037-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	1,380.00	953.00	0.00	2037-2000-6994	Risk Management	0.00	4,291.00	4,291.00	0.00	0.00
0.00	2,585.00	1,785.00	0.00	2037-2000-6995	Insurance Liability	0.00	8,437.00	8,437.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	6,640.00	9,193.00	0.00		Interdepartmental Charges Totals:	0.00	21,922.00	21,922.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2037-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2037-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2037-2000-9800	Operating Contingency	0.00	9,688.00	9,688.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	9,688.00	9,688.00	0.00	0.00
				E90	Unappropriated Fund Balance					
6,025.65	9,688.29	0.00	0.00	2037-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
6,025.65	9,688.29	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		EXPENDITURES TOTALS:	0.00	31,610.00	31,610.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		DEPARTMENT REVENUES	0.00	31,610.00	31,610.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		DEPARTMENT EXPENSES	0.00	31,610.00	31,610.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		FUND REVENUES	0.00	31,610.00	31,610.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		FUND EXPENSES	0.00	31,610.00	31,610.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	0.00	0.00	0.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		REPORT REVENUES	0.00	31,610.00	31,610.00	0.00	0.00
6,025.65	53,390.46	62,683.00	0.00		REPORT EXPENSES	0.00	31,610.00	31,610.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2233	Sheriff Search & Rescue					
				2030	Sheriff					
				R40	Other Local Revenue					
161.38	0.00	0.00	0.00	2037-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,100.00	0.00	0.00	0.00	2037-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
1,261.38	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	2037-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
550.00	0.00	0.00	0.00	2037-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
550.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
17,432.28	0.00	0.00	0.00	2037-2000-4668	Title III	0.00	0.00	0.00	0.00	0.00
17,432.28	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2037-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2037-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
46,183.00	0.00	0.00	0.00	2037-2000-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
46,183.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
(4,584.79)	0.00	0.00	0.00	2037-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
(4,584.79)	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2037-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2037-2000-6243	Dive Rescue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6243	Dog Unit	0.00	0.00	0.00	0.00	0.00
8,057.12	0.00	0.00	0.00	2037-2000-6335	Title III Operating Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
22,556.46	0.00	0.00	0.00	2037-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
594.50	0.00	0.00	0.00	2037-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
31,208.08	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
2,570.00	0.00	0.00	0.00	2037-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
3,283.00	0.00	0.00	0.00	2037-2000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
5,348.00	0.00	0.00	0.00	2037-2000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
11,201.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2037-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
12,376.84	0.00	0.00	0.00	2037-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
30.30	0.00	0.00	0.00	2037-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
12,407.14	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2037-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
6,025.65	0.00	0.00	0.00	2037-2000-9203	Trans - S&R Operations	0.00	0.00	0.00	0.00	0.00
6,025.65	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	2037-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Search & Rescue Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
60,841.87	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
60,841.87	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2038-2000-4123	Fees - Sheriff	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	2038-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	31,000.00	0.00	2038-2000-4509	Fees - State of Oregon Court	0.00	31,000.00	31,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-4509	HB 2145 County Share	0.00	0.00	0.00	0.00	0.00
0.00	0.00	31,000.00	0.00		State of Oregon Totals:	0.00	31,000.00	31,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	54,902.00	0.00	2038-2000-4900	Trans - General Non Dept	0.00	54,902.00	54,902.00	0.00	0.00
0.00	5,138.33	0.00	0.00	2038-2000-4923	Trans - Sheriff Crt Faci Secur	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	54,902.00	0.00		Interfund Transfers Totals:	0.00	54,902.00	54,902.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	2038-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		REVENUES TOTALS:	0.00	85,902.00	85,902.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	73,242.00	0.00	2038-2000-5000	Salaries and Wages	2.16	72,425.00	72,425.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	5,603.00	0.00	2038-2000-5110	FICA	0.00	5,541.00	5,541.00	0.00	0.00
0.00	0.00	80.00	0.00	2038-2000-5120	Workmans Compensation Tax	0.00	75.00	75.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,017.00	0.00	2038-2000-5156	Unemployment Compensation	0.00	1,267.00	1,267.00	0.00	0.00
0.00	0.00	1,465.00	0.00	2038-2000-5157	Workmans Compensation	0.00	1,449.00	1,449.00	0.00	0.00
0.00	0.00	81,407.00	0.00		Personnel Services Totals:	2.16	80,757.00	80,757.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2038-2000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6601	Supplies - Other	0.00	170.00	170.00	0.00	0.00
0.00	0.00	200.00	0.00	2038-2000-6621	Uniform Maint & Repair	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00		Material and Services Totals:	0.00	470.00	470.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	3,894.00	0.00	2038-2000-6990	Internal Services	0.00	3,623.00	3,623.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6994	Risk Management	0.00	355.00	355.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6995	Insurance Liability	0.00	697.00	697.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,894.00	0.00		Interdepartmental Charges Totals:	0.00	4,675.00	4,675.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	401.00	0.00	2038-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	401.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	5,138.33	0.00	0.00	2038-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	5,138.33	85,902.00	0.00		EXPENDITURES TOTALS:	2.16	85,902.00	85,902.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		DEPARTMENT REVENUES	0.00	85,902.00	85,902.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		DEPARTMENT EXPENSES	2.16	85,902.00	85,902.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(2.16)	0.00	0.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		FUND REVENUES	0.00	85,902.00	85,902.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		FUND EXPENSES	2.16	85,902.00	85,902.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	(2.16)	0.00	0.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		REPORT REVENUES	0.00	85,902.00	85,902.00	0.00	0.00
0.00	5,138.33	85,902.00	0.00		REPORT EXPENSES	2.16	85,902.00	85,902.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.16)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2232	Sheriff Court Facil Security					
				2030	Sheriff					
				R41	Interest					
56.00	(47.98)	0.00	0.00	2038-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
56.00	(47.98)	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
38,735.38	38,867.58	0.00	0.00	2038-2000-4509	Fees - State of Oregon Court	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-4509	HB 2145 County Share	0.00	0.00	0.00	0.00	0.00
38,735.38	38,867.58	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2038-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	61,114.00	0.00	0.00	2038-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	61,114.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
26,016.31	485.62	0.00	0.00	2038-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
26,016.31	485.62	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
54,354.22	73,698.80	0.00	0.00	2038-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
2,537.41	4,387.81	0.00	0.00	2038-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,352.22	5,973.78	0.00	0.00	2038-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
52.62	77.55	0.00	0.00	2038-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	6,570.00	0.00	0.00	2038-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	354.21	0.00	0.00	2038-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	43.02	0.00	0.00	2038-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	10.20	0.00	0.00	2038-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
1,651.92	1,796.06	0.00	0.00	2038-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,315.78	2,346.96	0.00	0.00	2038-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
64,264.17	95,258.39	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2038-2000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
57.90	22.50	0.00	0.00	2038-2000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
57.90	22.50	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2038-2000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2038-2000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2038-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2038-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	0.00	0.00	2038-2000-9203	Trans - Sheriff Court Security	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2038-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
485.62	0.00	0.00	0.00	2038-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
485.62	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Court Facil Security Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
64,807.69	100,419.22	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
64,807.69	100,419.22	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 7:07PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5345	Interop Radio Communications					
				2030	Sheriff					
				R30	Charges for Service					
115,681.01	99,750.00	100,000.00	0.00	2039-2000-4323	Revenues - Radio Maintenance	0.00	100,000.00	100,000.00	0.00	0.00
115,681.01	99,750.00	100,000.00	0.00		Charges for Service Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				R40	Other Local Revenue					
27.00	29,500.00	0.00	0.00	2039-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
27.00	29,500.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
632.01	1,141.91	1,200.00	0.00	2039-2000-4495	Investments - Interest On	0.00	1,200.00	1,200.00	0.00	0.00
632.01	1,141.91	1,200.00	0.00		Interest Totals:	0.00	1,200.00	1,200.00	0.00	0.00
				R50	Federal Government					
0.00	73,534.00	73,540.00	0.00	2039-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	73,534.00	73,540.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
248,696.82	292,706.61	292,706.00	0.00	2039-2000-4995	Beginning Fund Balance	0.00	334,896.00	334,896.00	0.00	0.00
248,696.82	292,706.61	292,706.00	0.00		Fund Balances Totals:	0.00	334,896.00	334,896.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		REVENUES TOTALS:	0.00	436,096.00	436,096.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2039-2000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
23,118.05	27,836.00	25,000.00	0.00	2039-2000-6200	Contract Services	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
5,000.00	77,189.16	138,540.00	0.00	2039-2000-6330	Equipment	0.00	101,666.00	101,666.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
24,282.30	43,536.24	28,359.00	0.00	2039-2000-6530	Rent	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6531	Supplies Equipment Rent	0.00	200.00	200.00	0.00	0.00
0.00	1,755.00	4,000.00	0.00	2039-2000-6535	Equipment Maint & Repair	0.00	26,500.00	26,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6540	Public Road Repair and Maint	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	99.75	0.00	0.00	2039-2000-6750	Utilities	0.00	0.00	0.00	0.00	0.00
4,249.09	5,794.23	7,800.00	0.00	2039-2000-6752	Utilities - Electricity	0.00	5,000.00	5,000.00	0.00	0.00
56,649.44	156,210.38	203,699.00	0.00		Material and Services Totals:	0.00	188,366.00	188,366.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	1,592.00	0.00	2039-2000-6990	Internal Services	0.00	1,653.00	1,653.00	0.00	0.00
0.00	0.00	3,258.00	0.00	2039-2000-6994	Risk Management	0.00	7,106.00	7,106.00	0.00	0.00
0.00	5,526.00	6,101.00	0.00	2039-2000-6995	Insurance Liability	0.00	13,971.00	13,971.00	0.00	0.00
0.00	5,526.00	10,951.00	0.00		Interdepartmental Charges Totals:	0.00	22,730.00	22,730.00	0.00	0.00
				E30	Capital Outlay					
15,680.79	0.00	0.00	0.00	2039-2000-7005	Communications Equipment	0.00	0.00	0.00	0.00	0.00
15,680.79	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	2,796.00	0.00	2039-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,796.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	250,000.00	0.00	2039-2000-9900	Reserve Future Expenditures	0.00	225,000.00	225,000.00	0.00	0.00
0.00	0.00	250,000.00	0.00		Fund Balance & Reserves Totals:	0.00	225,000.00	225,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
292,706.61	334,896.14	0.00	0.00	2039-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
292,706.61	334,896.14	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		EXPENDITURES TOTALS:	0.00	436,096.00	436,096.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
365,036.84	496,632.52	467,446.00	0.00		DEPARTMENT REVENUES	0.00	436,096.00	436,096.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		DEPARTMENT EXPENSES	0.00	436,096.00	436,096.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		FUND REVENUES	0.00	436,096.00	436,096.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		FUND EXPENSES	0.00	436,096.00	436,096.00	0.00	0.00
0.00	0.00	0.00	0.00		Interop Radio Communications Tot	0.00	0.00	0.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		REPORT REVENUES	0.00	436,096.00	436,096.00	0.00	0.00
365,036.84	496,632.52	467,446.00	0.00		REPORT EXPENSES	0.00	436,096.00	436,096.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Department: Animal Control FY 2016 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, Klamath County Sheriff's office, Oregon State Police, and Klamath Falls, Malin And Merrill 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:

I am proud to say our department is currently on track and doing well. In December 2013 we started a License Compliance Program. At the start of the program we had approximately 42,000 known dogs in Klamath County, of which only 11,000 were licensed, leaving 31,000 un-licensed. Since the conception of this program, the un-licensed dogs now stand at 22,000, or a decrease of 9,000 since last year.

Budget Overview:

With the increased revenues, and the savings afforded through the new contract, and the effort put forth by our staff, I have budgeted the 2 part time Assistant Animal Control Officers, to Full Time Status for the 2015-2016 budget. I firmly believe in doing so, our revenues will further increase, helping us achieve 100 % compliance with the county.

Significant Changes:

Last year, a new contract was negotiated with the Klamath Animal Shelter, which went into effect on February 1st 2015, and will officially become a 2 year contract on July 1st, of this year. At the end of the 2 years, this contract will be on a yearly basis, and maintain the same rate should both parties agree.

This new contract was negotiated at a savings of $10,000.00 to our department however the shelter has also cut a number of services that now have become the responsibility of the Animal Control Staff.

Key issues:

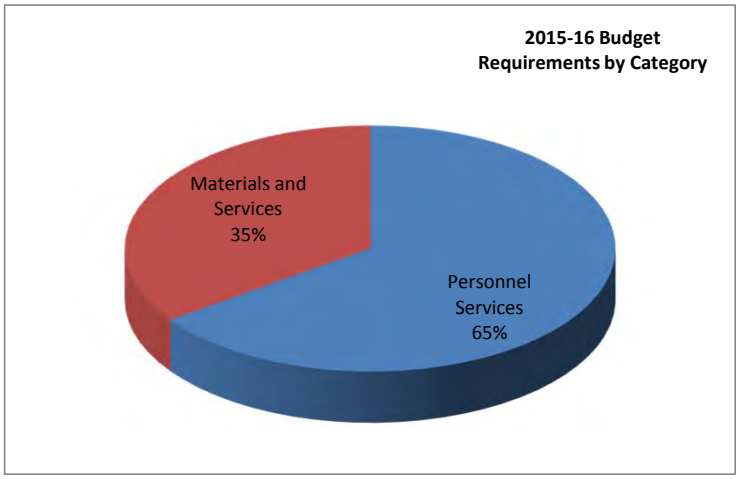
- Continue license compliance program.
- Bring on both part time officers to full time status to handle the increase case load
- With the contract with the Klamath Animal Shelter the fees have gone down but so have the services that were offered, with that and the increase in cases, new laws for animal rescues, calls and citations to process the need for a part time office person is needed
- Looking into other alternatives to the Klamath Animal Shelter contract at the end of the 2 year negotiated period

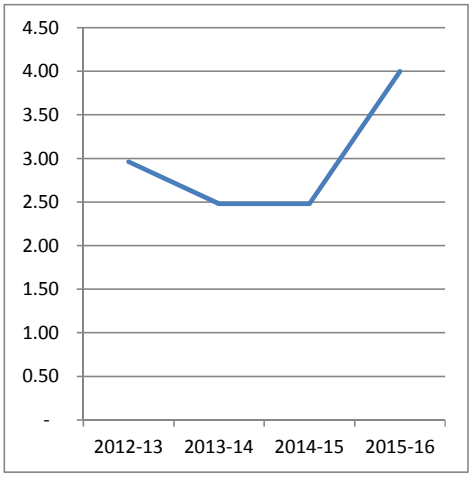
All of these things will help to maintain the department and keep it running.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2040 Animal Control

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	125,966	161,516	169,702	264,540
Materials and Services	144,358	135,648	152,416	141,693
Subtotal Current Expenditures	**270,323**	**297,164**	**322,118**	**406,233**
Unappropriated Fund Balance	3,469	23,446	-	-
Subtotal Noncurrent Expenditures	**3,469**	**23,446**	**-**	**-**
Total Requirements by Budgetary Category	**273,792**	**320,610**	**322,118**	**406,233**
Requirements by Fund				
Dog Control (2270)	273,792	320,610	322,118	406,233
Total Requirements by Fund	**273,792**	**320,610**	**322,118**	**406,233**
Resources by Budgetary Category				
Licenses, Fees and Permits	240,178	296,133	316,118	390,233
Intergovernmental				4,000
Charges for Services	1,892	2,199	2,000	2,000
Fines and Forfeitures	13,363	18,519	4,000	10,000
Investment Earnings	41	40	-	-
Miscellaneous	194	250	-	-
Beginning Fund Balance	18,123	3,469	-	-
Total Resources by Budgetary Category	**273,792**	**320,610**	**322,118**	**406,233**
Full-Time Employee Equivalents	2.96	2.48	2.48	4.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Animal Control	406,233	264,540	4.00
Total Mandates	**406,233**	**264,540**	**4.00**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Animal Control	Filled	Animal Control Officer	1.0000	Department Head	Non-union	DF05	7	$53,941.32	$943.97	$4,126.51	$1,078.83	$29.344	$11,100.00	$0.00	$58.08	$183.00	$9,170.02	$80,631.08
Animal Control	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	5	$31,428.53	$550.00	$2,404.28	$628.57	$29.344	$11,100.00	$0.00	$14.28	$183.00	$5,342.85	$51,680.86
Animal Control	Filled	Assistant Animal Control Officer	1.0000	Full-time Local 121	Local 121	LH17	2	$38,331.24	$670.80	$2,932.34	$766.62	$29.344	$11,100.00	$0.00	$14.28	$183.00	$6,516.31	$60,543.94
Animal Control	Filled	Assistant Animal Control Officer	1.0000	Full-time Local 121	Local 121	LH17	2	$38,331.24	$670.80	$2,932.34	$766.62	$29.344	$11,100.00	$0.00	$14.28	$183.00	$6,516.31	$60,543.94
Animal Control		Retirement Payout						$10,000.00	$175.00	$765.00	$200.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$11,140.00
																		$0.00
			4.0000					**$172,032.34**	**$3,010.57**	**$13,160.47**	**$3,440.65**	**$117.38**	**$44,400.00**	**$0.00**	**$100.92**	**$732.00**	**$ 27,545.50**	**$ 264,539.82**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2270	Dog Control					
				2040	Animal Control					
				R20	Licenses, Fees and Permits					
540.50	396.00	300.00	0.00	2041-2000-4101	Fees - NSF Check	0.00	300.00	300.00	0.00	0.00
30,047.50	56,338.45	34,000.00	0.00	2041-2000-4102	Fees - Late	0.00	61,140.00	61,140.00	0.00	0.00
176,238.15	198,516.67	241,818.00	0.00	2041-2000-4127	Licenses - Dog	0.00	283,453.00	283,453.00	0.00	0.00
110.00	0.00	0.00	0.00	2041-2000-4127	Licenses - Kennel	0.00	0.00	0.00	0.00	0.00
2,000.00	2,430.00	1,500.00	0.00	2041-2000-4127	Deposits - Rabies	0.00	2,000.00	2,000.00	0.00	0.00
20,882.00	23,866.50	22,000.00	0.00	2041-2000-4127	Fees - Impound	0.00	26,840.00	26,840.00	0.00	0.00
10,360.00	14,585.86	16,500.00	0.00	2041-2000-4127	Fees - Boarding	0.00	16,500.00	16,500.00	0.00	0.00
240,178.15	296,133.48	316,118.00	0.00		Licenses, Fees and Permits Totals:	0.00	390,233.00	390,233.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2041-2000-4200	Fines and Forfeitures	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				R30	Charges for Service					
1,892.00	2,198.50	2,000.00	0.00	2041-2000-4327	Microchips	0.00	2,000.00	2,000.00	0.00	0.00
1,892.00	2,198.50	2,000.00	0.00		Charges for Service Totals:	0.00	2,000.00	2,000.00	0.00	0.00
				R40	Other Local Revenue					
194.00	250.00	0.00	0.00	2041-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
194.00	250.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	2041-0000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
41.48	40.37	0.00	0.00	2041-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
41.48	40.37	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	2041-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
13,362.64	18,519.45	4,000.00	0.00	2041-2000-4509	Fees - State of Oregon Court	0.00	4,000.00	4,000.00	0.00	0.00
13,362.64	18,519.45	4,000.00	0.00		State of Oregon Totals:	0.00	4,000.00	4,000.00	0.00	0.00
				R61	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2041-2000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2041-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
18,123.42	3,468.50	0.00	0.00	2041-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
18,123.42	3,468.50	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		REVENUES TOTALS:	0.00	406,233.00	406,233.00	0.00	0.00
				E10	Personnel Services					
89,301.95	115,420.77	120,360.00	0.00	2041-2000-5000	Salaries and Wages	4.00	162,032.00	162,032.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-5020	Retirement Payout	0.00	10,000.00	10,000.00	0.00	0.00
6,699.78	8,669.98	9,207.00	0.00	2041-2000-5110	FICA	0.00	13,160.00	13,160.00	0.00	0.00
66.39	92.58	2,407.00	0.00	2041-2000-5120	Workmans Compensation Tax	0.00	117.00	117.00	0.00	0.00
16,924.73	18,248.37	21,000.00	0.00	2041-2000-5130	Medical Insurance	0.00	44,400.00	44,400.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
106.97	108.18	107.00	0.00	2041-2000-5133	Life Insurance	0.00	101.00	101.00	0.00	0.00
40.80	42.06	41.00	0.00	2041-2000-5134	Short Term Disability	0.00	732.00	732.00	0.00	0.00
8,533.97	13,323.54	14,388.00	0.00	2041-2000-5140	Retirement - General	0.00	27,546.00	27,546.00	0.00	0.00
2,054.02	2,654.71	2,106.00	0.00	2041-2000-5156	Unemployment Compensation	0.00	3,011.00	3,011.00	0.00	0.00
2,236.93	2,956.05	86.00	0.00	2041-2000-5157	Workmans Compensation	0.00	3,441.00	3,441.00	0.00	0.00
125,965.54	161,516.24	169,702.00	0.00		Personnel Services Totals:	4.00	264,540.00	264,540.00	0.00	0.00
				E20	Material and Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
61,176.60	63,070.00	60,000.00	0.00	2041-2000-6200	Contract Services	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
7,076.12	730.46	1,850.00	0.00	2041-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,200.00	0.00	2041-2000-6245	Vet Expense	0.00	3,000.00	3,000.00	0.00	0.00
1,849.41	1,613.01	7,000.00	0.00	2041-2000-6245	Human Society Overages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	75.00	0.00	2041-2000-6310	Dues & Fees	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
6,899.38	11,299.57	16,000.00	0.00	2041-2000-6333	Vehicle Fuel	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
25.00	0.00	0.00	0.00	2041-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
13,238.00	12,949.00	17,000.00	0.00	2041-2000-6530	Rent	0.00	15,907.00	15,907.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,809.87	3,171.49	2,000.00	0.00	2041-2000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
4,096.64	1,817.80	2,750.00	0.00	2041-2000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
4,172.28	2,672.49	2,200.00	0.00	2041-2000-6601	Supplies - Other	0.00	750.00	750.00	0.00	0.00
0.00	279.05	0.00	0.00	2041-2000-6602	Copier Maint & Supplies	0.00	800.00	800.00	0.00	0.00
4,986.47	3,745.29	9,000.00	0.00	2041-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
481.36	525.79	1,000.00	0.00	2041-2000-6621	Uniform Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
0.00	94.00	400.00	0.00	2041-2000-6622	Supplies - Ammunition	0.00	400.00	400.00	0.00	0.00
170.96	0.00	50.00	0.00	2041-2000-6701	Mgmt Travel & Training	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
200.54	507.64	0.00	0.00	2041-2000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
2,598.02	2,175.06	1,600.00	0.00	2041-2000-6755	Telephone	0.00	1,600.00	1,600.00	0.00	0.00
108,780.65	104,650.65	122,125.00	0.00		Material and Services Totals:	0.00	96,857.00	96,857.00	0.00	0.00
				E21	Interdepartmental Charges					
30,054.00	22,969.00	24,413.00	0.00	2041-2000-6990	Internal Services	0.00	25,094.00	25,094.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,700.00	3,450.00	2,244.00	0.00	2041-2000-6992	Steering Comm Hardware Chg	0.00	2,352.00	2,352.00	0.00	0.00
420.00	1,830.00	906.00	0.00	2041-2000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
914.00	957.00	950.00	0.00	2041-2000-6994	Risk Management	0.00	848.00	848.00	0.00	0.00
1,489.00	1,791.00	1,778.00	0.00	2041-2000-6995	Insurance Liability	0.00	1,667.00	1,667.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6999	Postage - Internal	0.00	8,500.00	8,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6999	Tech Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6999	Solid Waste Fees - Internal	0.00	1,500.00	1,500.00	0.00	0.00
35,577.00	30,997.00	30,291.00	0.00		Interdepartmental Charges Totals:	0.00	44,836.00	44,836.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2041-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2041-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-9208	Trans - Emergency Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2041-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	2041-2000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
3,468.50	23,446.41	0.00	0.00	2041-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
3,468.50	23,446.41	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		EXPENDITURES TOTALS:	4.00	406,233.00	406,233.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
273,791.69	320,610.30	322,118.00	0.00		DEPARTMENT REVENUES	0.00	406,233.00	406,233.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		DEPARTMENT EXPENSES	4.00	406,233.00	406,233.00	0.00	0.00
0.00	0.00	0.00	0.00		Animal Control Totals:	(4.00)	0.00	0.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		FUND REVENUES	0.00	406,233.00	406,233.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		FUND EXPENSES	4.00	406,233.00	406,233.00	0.00	0.00
0.00	0.00	0.00	0.00		Dog Control Totals:	(4.00)	0.00	0.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		REPORT REVENUES	0.00	406,233.00	406,233.00	0.00	0.00
273,791.69	320,610.30	322,118.00	0.00		REPORT EXPENSES	4.00	406,233.00	406,233.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(4.00)	0.00	0.00	0.00	0.00

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Department Mission:

The Klamath County Juvenile Department works to prevent juvenile delinquency and protect the public by providing guidance, rehabilitation, and accountability for delinquent behavior. This is accomplished through intake, assessment, counseling, court, probation, detention, and treatment.

Mandated Services:

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 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 rights to crime victims. Juvenile detention facilities must meet mandated specifications and inspection standards. ORS 419A.014, 419A.015, 419A.052, 419A.305, 419C.273, and 169.740.

Department Overview:

The Klamath County Juvenile Department provides prevention, assessment, counseling, probation, and detention services for youth through age 17, referred by 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 four sub-departments are (1) Administration, (2) Probation, (3) Detention, and (4) the Klamath Youth Inspiration Program (Klamath YIP).

Administration sub-department: There are two positions: Director and Office Manager. The Director also acts as Detention Manager and Director of the Klamath Youth Inspiration Program.

Probation sub-department: There are **5.6** FTE. Initially, probation counselors meet with youths and families referred to the department to determine appropriate methods of handling cases. This process is called "Intake." 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 or taken to Juvenile Court. Youths repeating criminal offenses will be scheduled for adjudication by the court.

When the matter proceeds to court, juvenile counselors prepare and present charging instruments, petitions, summons, subpoenas, reports, recommendations, and probation agreements.

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 is paid, and community service work is completed. There are approximately **350** youth being supervised by juvenile probation officers, informally and formally, at any given time.

Detention sub-department: Staff provides temporary care in a 24-hour facility for delinquent youth who pose a danger to others or cannot go to less restrictive placement. This protects (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 daily in the detention facility. In order to maintain security, one staff must operate the facility control room during days and evenings whenever youth are allowed out of sleeping rooms.

Two Group Workers, (1 male, 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 detention facility for both male and female youth. Approximately **500** youths are detained in juvenile detention each year (five year average).

Klamath Youth Inspiration Program (YIP) Sub-Department: In February 2014, the juvenile department admitted the first clients into Klamath YIP, a residential treatment program located in one of the juvenile facility's two pods. The program accepts referrals from the Oregon Youth Authority in need of intensive therapeutic services. YIP is currently a gender-specific program for girls. Treatment services are offered both by therapists from Klamath Basin Behavioral Health (KBBH) and juvenile department employees.

In the current fiscal year, YIP is on track to achieve its revenue target of **$437,000**. As YIP's client base has grown to the capacity of nine clients, required staffing ratios have boosted staffing expense. In the 2015-16 fiscal year, staffing YIP will cost **$130,000** more than in the current fiscal year. Still, the total program expenditure **($399,756**) is less than the revenue target **($462,000**).

Budget Overview:

The department is mandated to provide probation officers to perform intake/assessment services, report to the court, and monitor youth who the court orders onto the probation caseload. Additionally, to take charge of youth as directed by the court, we must be able to provide a secure facility where youths may be placed for community protection or rehabilitation services.

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). The Klamath YIP program is funded by OYA. Revenues from YIP are expected to grow from the current year's **$437,000** to next year's **$462,000.** Additional revenue received from the Oregon Youth Authority for diversion services reduces the need for commitment of youth to state correctional facilities and funds **1.5** FTE in the juvenile probation sub-department.

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 $22,000 per year.

USDA food reimbursement: From both YIP and detention, USDA reimbursements should be $32,000. Reimbursement to detention in the amount of $20,000 will be received from the USDA for meeting the requirements of the school lunch program. YIP reimbursements are expected to be $12,000.

Major expenditures: Other than personnel (**85%** of budget), our major expenses are materials to supply the facility. The food line is used to purchase canned foods, fruit, vegetables, meat and dairy products. Detention and YIP 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 **70%** of these costs through the USDA school lunch program.

Significant Changes:

The department's general fund transfer for 2014-15 was budgeted at **$1,118,263**. The BOCC assumptions propose a general fund transfer for 2015-16 of the same amount. Yet, staffing costs to provide YIP have grown by **$130,000**, and incidental cost increases for the whole department have risen by **$11,000**. As a result, the department will need a 2015-16 General Fund increase of **$141,000** to keep service levels the same as the current fiscal year.

The target budget submitted to the Budget Committee adopts the BOCC assumption of a general fund commitment of **$1,118,263** by eliminating two probation counselor positions of the **5.6** counselor positions currently working. That will leave **3.6** FTE to supervise **350** probationers and process **525** new referrals next fiscal year. Yet, in order for the juvenile justice system to function properly, the juvenile department needs the current level of juvenile counselors, **5.6** FTE.

The Klamath County General Fund commitment to the juvenile department has been cut from approximately **$1.5** million in **2007-08** to the current commitment of **$1.1** million. Year by year,

staffing reductions have occurred. Despite the cuts, the balance of services provided by the department has been preserved and mandates have been met.

Last year's budget process began with an assumption of the juvenile department taking a **15.8%** cut in general fund transfer. Meanwhile, the county's internal administrative fees had been raised for the department by **18%**. That budget would have defunded three positions for juvenile probation officers out of the **5.6** positions currently funded. The functioning of the juvenile justice system would have been impaired.

Instead, last year's budget committee increased the juvenile department to the prior year's general fund commitment and saved three probation officer positions. Additional revenue from the new YIP program helped pay for additional costs.

The juvenile department has only three significant cost centers: (1) the juvenile detention staff, (2) the Klamath YIP staff, and (3) the **5.6** juvenile counselors who process referrals, provide court services, and supervise **350** youth offenders each year.

With the juvenile facility now providing the site for Klamath YIP, cuts to detention or YIP staff would undermine the development of YIP's ability to produce revenues critical to the functioning of the facility.

Personnel Services:

Administrative savings: For the fourth year straight, the director will **not** take a scheduled step increase. The cumulative value of these steps represent a **$12,000** savings.

Probation personnel: Two positions out of **5.6** positions would have to be eliminated to reach the target budget within the assumptions. The workload to handle approximately **525** referrals annually and manage **350** youth on probation will increase for the other **3.6** FTE still employed.

Materials and Services:

Budget tightening has occurred for the past seven years. Materials and service budgets have been reduced and re-examined for possible reductions each year since 2008. The only increases in materials are proposed in the new sub-department for YIP which develops substantial revenues.

Key Issues:

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 five years, the department received an average of **525** referrals each year.

The decline was the result of stable funding levels (from 1996 to 2008) of public safety agencies, the utilization of our detention facility, the ability of probation officers to better monitor youth, an

increasingly effective network of mental health/drug and alcohol rehabilitation services, an increased awareness in schools and other agencies of the need for intervention, plus development of better prevention programming like the Youth Attendance Team (YAT) to reduce truancy, and mentoring services coordinated by Citizens for Safe Schools.

In order to continue the success developed during the past **18** years, the juvenile justice system needs to be maintained as a complete system. The department developed YIP rehabilitation resources to augment and support the system. The detention piece must be maintained to protect the community as well as to leverage drug affected youth into effective rehabilitation treatment. The 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.

Mandates - Probation Officers: Whether the juvenile justice system could continue to meet statutory mandates would be the main concern. After losing two of **5.6** juvenile counselors, probationary supervision of some youth offenders would be curtailed. Youths referred by law enforcement for misdemeanor cases such as criminal vandalism, property thefts, nonviolent drug crimes, auto break-ins, criminal trespass, disorderly conduct, and minor assaults would not be supervised on probation. There simply won't be enough probation officers to continue current supervision levels. We would lose probationary supervision on about half of the **350** youth offenders already on probation, placing greater strain on law enforcement and court resources.

Key staffing issues:

Detention: Staffing will be maintained to guarantee that the facility stays open, fully operational, meeting all legal requirements. Detention is currently staffed at minimal levels to keep **16** beds available to law enforcement. One additional full-time Group Worker position is necessary (fully loaded **$50,000**) so all shifts have at least one full-time Group Worker present. Currently, one 40 hour shift is continually staffed by a rotation of part-time personnel. Detention security would be supported by adding one full-time staffer to anchor that shift.

Klamath YIP: Staff developed for YIP will continue to be a mix of part-time and full-time employees. As YIP has grown, staffing and program needs have increased. Three full-time FTE have been moved from detention to YIP to provide greater program consistency and security. One other full-time staff position (fully loaded **$60,000**) should be added to enhance program management. Program revenues will continue to support YIP and supplement revenue to detention keeping the whole facility operating.

Probation: Cut by two from **5.6** positions, **3.6** counselors will not be enough to provide adequate court or probation services. Probation has already been downsized from **9** FTE to **5.6** in seven years. Staff reductions will increase caseloads for remaining probation officers. High caseloads mean that some cases will not receive 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. It is

doubtful that the department would be able to meet mandates if the target budget is implemented. The **5.6** FTE level should be supported by adding **$141,000** to general fund transfer.

State budget issues:

We remain concerned with the impact of state budget on the Oregon Youth Authority (OYA). OYA 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.

Twelve years ago, Klamath County accessed **14** beds in the state youth corrections system. Klamath County has been reduced to **5** beds currently. In downsizing, OYA has shifted youths from correctional facilities to less secure community placements. 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.

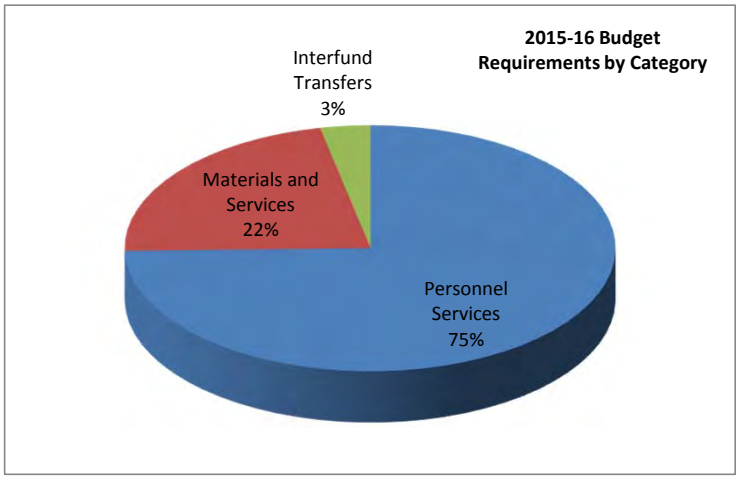
In summary:

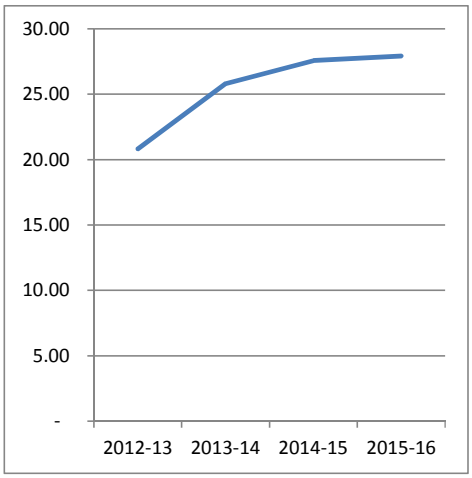
In order to grow Klamath YIP, maintain the facility and current service levels, the juvenile department needs an additional **$141,000** in general fund commitment to avoid laying off two juvenile counselors. Further, to support detention security and YIP program management, the department needs an additional **$110,000** to add key staff. In total, the juvenile department requests a **$251,000** increase in general fund transfer.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2050 Juvenile

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	1,123,558	1,268,403	1,458,851	1,410,344
Materials and Services	305,177	357,363	346,012	417,119
Subtotal Current Expenditures	**1,428,735**	**1,625,766**	**1,804,863**	**1,827,463**
Interfund Transfers	13,888	33,725	251,750	62,334
Subtotal Noncurrent Expenditures	**13,888**	**33,725**	**251,750**	**62,334**
Total Requirements by Budgetary Category	**1,442,623**	**1,659,491**	**2,056,613**	**1,889,797**
Requirements by Fund				
General Fund (1000)	1,442,623	1,659,491	2,056,613	1,889,797
Total Requirements by Fund	**1,442,623**	**1,659,491**	**2,056,613**	**1,889,797**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	-	100	-
Intergovernmental	259,388	269,321	246,000	253,000
Charges for Services	23,344	103,119	438,000	451,000
Fines and Forfeitures	375	260	1,000	200
Miscellaneous	1,883	1,724	1,500	1,000
Interfund Transfers	1,157,632	1,285,067	1,370,013	1,184,597
Total Resources by Budgetary Category	**1,442,623**	**1,659,491**	**2,056,613**	**1,889,797**
Full-Time Employee Equivalents	20.82	25.81	27.58	27.93

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Administration	187,954	163,476	2.00
Probation	555,095	464,715	6.35
Detention	680,748	446,352	10.18
Youth Inspiration Program	466,000	335,801	9.40
Total Mandates	**1,889,797**	**1,410,344**	**27.93**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Total Wages w/out Cell Phone	Unemployment	FICA	Medicare	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									50000	51560			51100	51570	51200	51300	51310	51330	51340	51400/51410	
Juvenile/Administration	Filled	Juvenile Director	1.0000	Department Head	Non-union	DF13	3	$68,870.93	$68,870.93	$1,205.24	$4,270.00	$998.628	$5,268.63	$1,377.42	$34.584	$11,100.00	$0.00	$58.08	$183.00	$11,708.06	$99,805.94
Juvenile/Administration	Filled	Office Manager	1.0000	Full-time Non-Union	Non-Union	UF21	2	$40,761.48	$39,861.48	$713.33	$2,527.21	$591.041	$3,118.25	$815.23	$34.584	$11,100.00	$0.00	$14.28	$183.00	$6,929.45	$63,669.60
			2.0000					**$109,632.41**	**$108,732.41**	**$1,918.57**	**$6,797.21**	**$1,589.67**	**$8,386.88**	**$2,192.65**	**$69.17**	**$22,200.00**	**$0.00**	**$72.36**	**$366.00**	**$18,637.51**	**$163,475.54**
Juvenile/Probation	Filled	Supervising Juvenile Counselor	1.0000	Full-time Non-Union	Non-Union	UF24	7	$58,360.92	$57,460.92	$1,021.32	$3,618.38	$846.233	$4,464.61	$1,167.22	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,921.36	$86,267.29
Juvenile/Probation	Filled	Juv. Justice Specialist	1.0000	Full-time Non-Union	Non-Union	UH20	7	$47,631.60	$47,631.60	$833.55	$2,953.16	$690.658	$3,643.82	$952.63	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,097.37	$72,490.84
Juvenile/Probation	Filled	Juvenile Counselor	1.0000	Full-time Local 121	Local 121	LH20	5	$51,272.77	$51,272.77	$897.27	$3,178.91	$743.455	$3,922.37	$1,025.46	$34.584	$11,100.00	$0.00	$14.28	$183.00	$8,716.37	$77,166.10
Juvenile/Probation	Filled	Juvenile Counselor	1.0000	Full-time Local 121	Local 121	LH20	5	$54,908.77	$54,908.77	$960.90	$3,404.34	$796.177	$4,200.52	$1,098.18	$34.584	$11,100.00	$0.00	$14.28	$183.00	$9,334.49	$81,834.73
Juvenile/Probation	Filled	Juvenile Counselor	0.6000	.6000 Local 121	Local 121	LH20	5	$29,582.40	$29,582.40	$517.69	$1,834.11	$428.945	$2,263.05	$591.65	$20.750	$11,100.00	$0.00	$14.28	$183.00	$5,029.01	$49,301.83
Juvenile/Probation	Filled	Legal Assistant III	0.7500	.7500 Local 121	Local 121	LH14	4	$26,514.92	$26,514.92	$464.01	$1,643.93	$384.466	$2,028.39	$530.30	$25.938	$11,100.00	$0.00	$14.28	$183.00	$4,507.54	$45,368.38
Juvenile/Probation	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	5	$30,843.62	$30,843.62	$539.76	$1,912.30	$447.233	$2,359.54	$616.87	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,243.42	$50,935.08
Juvenile/Probation		Overtime	0.0000					$1,212.00	$1,212.00	$21.21	$75.14	$17.574	$92.72	$24.24	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$1,350.17
			6.3500					**$300,327.01**	**$299,427.01**	**$5,255.72**	**$18,620.27**	**$4,354.74**	**$22,975.02**	**$6,006.54**	**$219.61**	**$77,700.00**	**$0.00**	**$99.96**	**$1,281.00**	**$50,849.55**	**$464,714.41**
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,516.61	$35,516.61	$621.54	$2,202.03	$514.991	$2,717.02	$710.33	$35.772	$11,100.00	$0.00	$14.28	$183.00	$6,037.82	$56,936.38
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,516.61	$35,516.61	$621.54	$2,202.03	$514.991	$2,717.02	$710.33	$35.772	$11,100.00	$0.00	$14.28	$183.00	$6,037.82	$56,936.38
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,647.67	$35,647.67	$623.83	$2,210.16	$516.891	$2,727.05	$712.95	$35.904	$11,100.00	$0.00	$14.28	$183.00	$6,060.10	$57,104.79
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,647.67	$35,647.67	$623.83	$2,210.16	$516.891	$2,727.05	$712.95	$35.904	$11,100.00	$0.00	$14.28	$183.00	$6,060.10	$57,104.79
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,647.67	$35,647.67	$623.83	$2,210.16	$516.891	$2,727.05	$712.95	$35.904	$11,100.00	$0.00	$14.28	$183.00	$6,060.10	$57,104.79
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.1000	Part-time Non-Union	Non-Union	UH12	2	$2,586.93	$2,586.93	$45.27	$160.39	$37.510	$197.90	$51.74	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,885.29
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,949.45	$4,949.45	$86.62	$306.87	$71.767	$378.63	$98.99	$6.917	$0.00	$0.00	$0.00	$0.00	$0.00	$5,520.61
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.3000	Part-time Non-Union	Non-Union	UH12	2	$7,760.78	$7,760.78	$135.81	$481.17	$112.531	$593.70	$155.22	$10.375	$0.00	$0.00	$0.00	$0.00	$0.00	$8,655.88
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,898.90	$9,898.90	$173.23	$613.73	$143.534	$757.27	$197.98	$13.834	$0.00	$0.00	$0.00	$0.00	$0.00	$11,041.21
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.4000	Part-time Non-Union	Non-Union	UH12	3	$10,804.96	$10,804.96	$189.09	$669.91	$156.672	$826.58	$216.10	$13.834	$0.00	$0.00	$0.00	$0.00	$0.00	$12,050.56
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	2	$10,347.70	$10,347.70	$181.08	$641.56	$150.042	$791.60	$206.95	$13.834	$0.00	$0.00	$0.00	$0.00	$0.00	$11,541.17
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,898.90	$9,898.90	$173.23	$613.73	$143.534	$757.27	$197.98	$13.834	$0.00	$0.00	$0.00	$0.00	$0.00	$11,041.21
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,949.45	$4,949.45	$86.62	$306.87	$71.767	$378.63	$98.99	$6.917	$0.00	$0.00	$0.00	$0.00	$0.00	$5,520.61
Juvenile/Medical	Filled	Medical Director	0.4800	Part-time Non-Union	Non-Union			$14,544.00	$14,544.00	$254.52	$901.73	$210.888	$1,112.62	$290.88	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$16,202.02
Juvenile/Medical	Filled	Registered Nurse - PT/OC	0.2000	Part-time Non-Union	Non-Union	UH23	4	$9,670.27	$9,670.27	$169.23	$599.56	$140.219	$739.78	$193.41	$6.917	$0.00	$0.00	$0.00	$0.00	$0.00	$10,779.60
Juvenile/Medical	Filled	Registered Nurse - PT/OC	0.2000	Part-time Non-Union	Non-Union	UH23	4	$9,670.27	$9,670.27	$169.23	$599.56	$140.219	$739.78	$193.41	$6.917	$0.00	$0.00	$0.00	$0.00	$0.00	$10,779.60
Juvenile/Detention		Overtime	0.0000					$2,424.00	$2,424.00	$42.42	$150.29	$35.148	$185.44	$48.48	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$2,700.34
			10.1800					**$322,501.65**	**$322,501.65**	**$5,643.78**	**$19,995.10**	**$4,676.27**	**$24,671.38**	**$6,450.03**	**$341.80**	**$55,500.00**	**$0.00**	**$71.40**	**$915.00**	**$30,255.96**	**$446,350.99**
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	4	$30,629.66	$30,629.66	$536.02	$1,899.04	$444.130	$2,343.17	$612.59	$34.584	$11,100.00	$0.00	$14.28	$183.00	$5,207.04	$50,660.35
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,778.72	$35,778.72	$626.13	$2,218.28	$518.792	$2,737.07	$715.57	$36.036	$11,100.00	$0.00	$14.28	$183.00	$6,082.38	$57,273.20
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	1	$28,952.01	$28,952.01	$506.66	$1,795.02	$419.804	$2,214.83	$579.04	$36.036	$11,100.00	$0.00	$14.28	$183.00	$4,921.84	$48,507.70
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,474.73	$2,474.73	$43.31	$153.43	$35.884	$189.32	$49.49	$3.458	$0.00	$0.00	$0.00	$0.00	$0.00	$2,760.30
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,848.36	$14,848.36	$259.85	$920.60	$215.301	$1,135.90	$296.97	$20.750	$0.00	$0.00	$0.00	$0.00	$0.00	$16,561.82
Juvenile/YIP		Overtime	0.0000					$2,424.00	$2,424.00	$42.42	$150.29	$35.148	$185.44	$48.48	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$2,700.34
			9.4000					**$256,166.88**	**$256,166.88**	**$4,482.92**	**$15,882.35**	**$3,714.42**	**$19,596.77**	**$5,123.34**	**$327.99**	**$33,300.00**	**$0.00**	**$42.84**	**$549.00**	**$16,211.27**	**$335,801.01**
			27.9300					**$988,627.94**	**$986,827.94**	**$17,300.99**	**$61,294.93**	**$14,335.11**	**$75,630.04**	**$19,772.56**	**$958.57**	**$188,700.00**	**$0.00**	**$286.56**	**$3,111.00**	**$115,954.29**	**$1,410,341.95**

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2050	Juvenile					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2051-2000-4125	Fees - Probation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
375.00	0.00	0.00	0.00	2051-2000-4225	Revenues - Client Assistance	0.00	0.00	0.00	0.00	0.00
375.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
2,370.00	0.00	0.00	0.00	2051-2000-4321	Discovery	0.00	0.00	0.00	0.00	0.00
20,974.44	0.00	0.00	0.00	2051-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
23,344.44	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
1,883.39	0.00	0.00	0.00	2051-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
1,883.39	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
20,282.13	0.00	0.00	0.00	2051-2000-4625	Reimb - USDA Food	0.00	0.00	0.00	0.00	0.00
60,000.00	0.00	0.00	0.00	2051-2000-4625	Safe Schools Healthy Start	0.00	0.00	0.00	0.00	0.00
80,282.13	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2051-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
70,311.00	0.00	0.00	0.00	2051-2000-4525	OYA Diversion	0.00	0.00	0.00	0.00	0.00
2,390.08	0.00	0.00	0.00	2051-2000-4525	OYA Individualized Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
82,845.00	0.00	0.00	0.00	2051-2000-4525	Delinquent Prevention Plan	0.00	0.00	0.00	0.00	0.00
155,546.08	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R52	Other Goverments					
23,560.00	0.00	0.00	0.00	2051-2000-4725	Out of County - Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4725	Out of Cnty - YCC Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
23,560.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
1,157,631.76	168,790.33	186,133.00	0.00	2051-2000-4900	Trans - General Non Dept	0.00	187,954.00	187,954.00	0.00	0.00
1,157,631.76	168,790.33	186,133.00	0.00		Interfund Transfers Totals:	0.00	187,954.00	187,954.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		REVENUES TOTALS:	0.00	187,954.00	187,954.00	0.00	0.00
				E10	Personnel Services					
801,877.89	103,237.65	106,848.00	0.00	2051-2000-5000	Salaries and Wages	2.00	109,632.00	109,632.00	0.00	0.00
13,550.76	0.00	0.00	0.00	2051-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
59,606.46	7,365.33	8,174.00	0.00	2051-2000-5110	FICA	0.00	8,387.00	8,387.00	0.00	0.00
586.50	56.48	69.00	0.00	2051-2000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
127,082.77	18,800.00	21,000.00	0.00	2051-2000-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
456.64	106.92	107.00	0.00	2051-2000-5133	Life Insurance	0.00	72.00	72.00	0.00	0.00
384.20	40.80	41.00	0.00	2051-2000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
78,248.70	16,518.23	18,164.00	0.00	2051-2000-5140	Retirement - General	0.00	18,638.00	18,638.00	0.00	0.00
18,755.09	2,374.48	1,870.00	0.00	2051-2000-5156	Unemployment Compensation	0.00	1,919.00	1,919.00	0.00	0.00
23,009.00	2,866.95	2,137.00	0.00	2051-2000-5157	Workmans Compensation	0.00	2,193.00	2,193.00	0.00	0.00
1,123,558.01	151,366.84	158,410.00	0.00		Personnel Services Totals:	2.00	163,476.00	163,476.00	0.00	0.00
				E20	Material and Services					
4,827.94	0.00	0.00	0.00	2051-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
2,425.08	0.00	0.00	0.00	2051-2000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
421.93	0.00	0.00	0.00	2051-2000-6207	Testing & Evaluation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
545.25	0.00	0.00	0.00	2051-2000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
1,528.00	1,622.22	1,800.00	0.00	2051-2000-6310	Dues & Fees	0.00	1,800.00	1,800.00	0.00	0.00
3,697.74	0.00	0.00	0.00	2051-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2051-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
694.36	0.00	0.00	0.00	2051-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,050.15	0.00	0.00	0.00	2051-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,768.95	0.00	0.00	0.00	2051-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,494.68	409.37	1,200.00	0.00	2051-2000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
11,814.92	0.00	0.00	0.00	2051-2000-6601	Supplies - Other	0.00	100.00	100.00	0.00	0.00
598.61	244.82	1,200.00	0.00	2051-2000-6603	Postage	0.00	50.00	50.00	0.00	0.00
31,069.28	0.00	0.00	0.00	2051-2000-6623	Food	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
1,052.00	220.00	2,214.00	0.00	2051-2000-6701	Mgmt Travel & Training	0.00	800.00	800.00	0.00	0.00
396.83	0.00	0.00	0.00	2051-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
5,401.07	1,388.08	1,000.00	0.00	2051-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
72,786.79	3,884.49	7,414.00	0.00		Material and Services Totals:	0.00	3,350.00	3,350.00	0.00	0.00
				E21	Interdepartmental Charges					
76,804.00	7,477.00	14,003.00	0.00	2051-2000-6990	Internal Services	0.00	14,485.00	14,485.00	0.00	0.00
126,976.00	2,953.00	2,563.00	0.00	2051-2000-6991	Facility Services	0.00	3,041.00	3,041.00	0.00	0.00
6,750.00	525.00	748.00	0.00	2051-2000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
2,520.00	458.00	906.00	0.00	2051-2000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00
7,357.00	740.00	727.00	0.00	2051-2000-6994	Risk Management	0.00	287.00	287.00	0.00	0.00
11,983.00	1,386.00	1,362.00	0.00	2051-2000-6995	Insurance Liability	0.00	564.00	564.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6999	Office Supplies - Internal	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
232,390.00	13,539.00	20,309.00	0.00		Interdepartmental Charges Totals:	0.00	21,128.00	21,128.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2051-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
13,888.00	0.00	0.00	0.00	2051-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
13,888.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		EXPENDITURES TOTALS:	2.00	187,954.00	187,954.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		DEPARTMENT REVENUES	0.00	187,954.00	187,954.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		DEPARTMENT EXPENSES	2.00	187,954.00	187,954.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(2.00)	0.00	0.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		FUND REVENUES	0.00	187,954.00	187,954.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		FUND EXPENSES	2.00	187,954.00	187,954.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.00)	0.00	0.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		REPORT REVENUES	0.00	187,954.00	187,954.00	0.00	0.00
1,442,622.80	168,790.33	186,133.00	0.00		REPORT EXPENSES	2.00	187,954.00	187,954.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2050	Juvenile					
				R20	Licenses, Fees and Permits					
0.00	0.00	100.00	0.00	2052-2000-4125	Fees - Probation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	260.00	1,000.00	0.00	2052-2000-4225	Revenues - Client Assistance	0.00	200.00	200.00	0.00	0.00
0.00	260.00	1,000.00	0.00		Fines and Forfeitures Totals:	0.00	200.00	200.00	0.00	0.00
				R30	Charges for Service					
0.00	1,754.00	1,000.00	0.00	2052-2000-4321	Discovery	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,754.00	1,000.00	0.00		Charges for Service Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	1,724.10	1,500.00	0.00	2052-2000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	1,724.10	1,500.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R51	State of Oregon					
0.00	60,000.00	60,000.00	0.00	2052-2000-4500	Grants - State	0.00	60,000.00	60,000.00	0.00	0.00
0.00	66,805.49	65,000.00	0.00	2052-2000-4525	OYA Diversion	0.00	64,000.00	64,000.00	0.00	0.00
0.00	3,411.72	6,000.00	0.00	2052-2000-4525	OYA Individualized Services	0.00	6,000.00	6,000.00	0.00	0.00
0.00	78,712.49	69,000.00	0.00	2052-2000-4525	Delinquent Prevention Plan	0.00	68,000.00	68,000.00	0.00	0.00
0.00	208,929.70	200,000.00	0.00		State of Oregon Totals:	0.00	198,000.00	198,000.00	0.00	0.00
				R52	Other Goverments					
0.00	0.00	0.00	0.00	2052-2000-4725	Out of Cnty - YCC Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R70	Interfund Transfers					
0.00	414,476.54	461,719.00	0.00	2052-2000-4900	Trans - General Non Dept	0.00	354,895.00	354,895.00	0.00	0.00
0.00	414,476.54	461,719.00	0.00		Interfund Transfers Totals:	0.00	354,895.00	354,895.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		REVENUES TOTALS:	0.00	555,095.00	555,095.00	0.00	0.00
				E10	Personnel Services					
0.00	370,981.49	382,390.00	0.00	2052-2000-5000	Salaries and Wages	6.35	299,115.00	299,115.00	0.00	0.00
0.00	0.00	1,866.00	0.00	2052-2000-5011	Overtime	0.00	1,350.00	1,350.00	0.00	0.00
0.00	26,697.76	29,401.00	0.00	2052-2000-5110	FICA	0.00	22,882.00	22,882.00	0.00	0.00
0.00	242.26	288.00	0.00	2052-2000-5120	Workmans Compensation Tax	0.00	220.00	220.00	0.00	0.00
0.00	71,518.74	90,300.00	0.00	2052-2000-5130	Medical Insurance	0.00	77,700.00	77,700.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	187.92	188.00	0.00	2052-2000-5133	Life Insurance	0.00	100.00	100.00	0.00	0.00
0.00	183.60	184.00	0.00	2052-2000-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
0.00	59,357.20	65,006.00	0.00	2052-2000-5140	Retirement - General	0.00	50,850.00	50,850.00	0.00	0.00
0.00	8,532.99	6,724.00	0.00	2052-2000-5156	Unemployment Compensation	0.00	5,235.00	5,235.00	0.00	0.00
0.00	10,667.97	7,686.00	0.00	2052-2000-5157	Workmans Compensation	0.00	5,982.00	5,982.00	0.00	0.00
0.00	548,369.93	584,033.00	0.00		Personnel Services Totals:	6.35	464,715.00	464,715.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2052-2000-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0.00	8,268.12	0.00	0.00	2052-2000-6200	Contract Services	0.00	6,500.00	6,500.00	0.00	0.00
0.00	1,101.72	500.00	0.00	2052-2000-6201	Consultant Services	0.00	100.00	100.00	0.00	0.00
0.00	341.36	1,500.00	0.00	2052-2000-6207	Testing & Evaluation	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6245	Polygraph	0.00	200.00	200.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2052-2000-6265	Client Assistance	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	3,577.82	2,000.00	0.00	2052-2000-6333	Vehicle Fuel	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2052-2000-6535	Equipment Maint & Repair	0.00	200.00	200.00	0.00	0.00
0.00	2,418.85	5,000.00	0.00	2052-2000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	1,937.53	1,000.00	0.00	2052-2000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	948.93	1,000.00	0.00	2052-2000-6601	Supplies - Other	0.00	2,300.00	2,300.00	0.00	0.00
0.00	1,025.25	0.00	0.00	2052-2000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	187.92	1,500.00	0.00	2052-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6609	Supplies - Urinalysis	0.00	300.00	300.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2052-2000-6700	Travel & Training	0.00	1,350.00	1,350.00	0.00	0.00
0.00	2,272.85	1,000.00	0.00	2052-2000-6702	Staff Travel & Training	0.00	100.00	100.00	0.00	0.00
0.00	1,641.06	3,600.00	0.00	2052-2000-6755	Telephone	0.00	3,600.00	3,600.00	0.00	0.00
0.00	23,721.41	20,100.00	0.00		Material and Services Totals:	0.00	23,650.00	23,650.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	18,692.00	23,038.00	0.00	2052-2000-6990	Internal Services	0.00	20,611.00	20,611.00	0.00	0.00
0.00	28,588.00	24,804.00	0.00	2052-2000-6991	Facility Services	0.00	29,441.00	29,441.00	0.00	0.00
0.00	1,313.00	4,488.00	0.00	2052-2000-6992	Steering Comm Hardware Chg	0.00	3,528.00	3,528.00	0.00	0.00
0.00	1,144.00	3,624.00	0.00	2052-2000-6993	Steering Comm User Chg	0.00	4,275.00	4,275.00	0.00	0.00
0.00	1,851.00	1,821.00	0.00	2052-2000-6994	Risk Management	0.00	2,183.00	2,183.00	0.00	0.00
0.00	3,465.00	3,411.00	0.00	2052-2000-6995	Insurance Liability	0.00	4,292.00	4,292.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6999	Office Supplies - Internal	0.00	1,800.00	1,800.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6999	Postage - Internal	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	55,053.00	61,186.00	0.00		Interdepartmental Charges Totals:	0.00	66,730.00	66,730.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2052-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		EXPENDITURES TOTALS:	6.35	555,095.00	555,095.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		DEPARTMENT REVENUES	0.00	555,095.00	555,095.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		DEPARTMENT EXPENSES	6.35	555,095.00	555,095.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(6.35)	0.00	0.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		FUND REVENUES	0.00	555,095.00	555,095.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	627,144.34	665,319.00	0.00		FUND EXPENSES	6.35	555,095.00	555,095.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(6.35)	0.00	0.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		REPORT REVENUES	0.00	555,095.00	555,095.00	0.00	0.00
0.00	627,144.34	665,319.00	0.00		REPORT EXPENSES	6.35	555,095.00	555,095.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(6.35)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
0.00	1,963.25	0.00	0.00	2053-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
0.00	99,401.72	0.00	0.00	2053-2000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
0.00	101,364.97	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	21,803.74	20,000.00	0.00	2053-2000-4625	Reimb - USDA Food	0.00	20,000.00	20,000.00	0.00	0.00
0.00	21,803.74	20,000.00	0.00		Federal Government Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R51	State of Oregon					
0.00	10,048.80	0.00	0.00	2053-2000-4509	SB 1065/2712 Correct & Drug	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4525	Delinquent Prevention Plan	0.00	0.00	0.00	0.00	0.00
0.00	10,048.80	0.00	0.00		State of Oregon Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R52	Other Goverments					
0.00	28,539.12	18,000.00	0.00	2053-2000-4725	Out of County - Juvenile/ HR	0.00	22,000.00	22,000.00	0.00	0.00
0.00	28,539.12	18,000.00	0.00		Other Goverments Totals:	0.00	22,000.00	22,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	631,938.70	470,411.00	0.00	2053-2000-4900	Trans - General Non Dept	0.00	575,414.00	575,414.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	251,750.00	0.00	2053-2000-4925	Trans - Juvenile	0.00	62,334.00	62,334.00	0.00	0.00
0.00	69,861.00	0.00	0.00	2053-2000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
0.00	701,799.70	722,161.00	0.00		Interfund Transfers Totals:	0.00	637,748.00	637,748.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		REVENUES TOTALS:	0.00	680,748.00	680,748.00	0.00	0.00
				E10	Personnel Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	418,172.73	379,518.00	0.00	2053-2000-5000	Salaries and Wages	10.18	320,078.00	320,078.00	0.00	0.00
0.00	4,930.63	9,874.00	0.00	2053-2000-5011	Overtime	0.00	2,701.00	2,701.00	0.00	0.00
0.00	31,908.46	29,788.00	0.00	2053-2000-5110	FICA	0.00	24,486.00	24,486.00	0.00	0.00
0.00	430.75	400.00	0.00	2053-2000-5120	Workmans Compensation Tax	0.00	342.00	342.00	0.00	0.00
0.00	47,875.00	84,000.00	0.00	2053-2000-5130	Medical Insurance	0.00	55,500.00	55,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	161.76	167.00	0.00	2053-2000-5133	Life Insurance	0.00	71.00	71.00	0.00	0.00
0.00	163.20	163.00	0.00	2053-2000-5134	Short Term Disability	0.00	915.00	915.00	0.00	0.00
0.00	42,827.71	45,925.00	0.00	2053-2000-5140	Retirement - General	0.00	30,256.00	30,256.00	0.00	0.00
0.00	9,731.30	6,814.00	0.00	2053-2000-5156	Unemployment Compensation	0.00	5,601.00	5,601.00	0.00	0.00
0.00	12,464.47	7,788.00	0.00	2053-2000-5157	Workmans Compensation	0.00	6,402.00	6,402.00	0.00	0.00
0.00	568,666.01	564,437.00	0.00		Personnel Services Totals:	10.18	446,352.00	446,352.00	0.00	0.00
				E20	Material and Services					
0.00	280.00	500.00	0.00	2053-2000-6200	Contract Services	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	20.00	500.00	0.00	2053-2000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2053-2000-6535	Equipment Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2053-2000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2053-2000-6538	Building Maint & Repair	0.00	100.00	100.00	0.00	0.00
0.00	1,220.79	500.00	0.00	2053-2000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
0.00	13,842.76	11,000.00	0.00	2053-2000-6601	Supplies - Other	0.00	12,000.00	12,000.00	0.00	0.00
0.00	65.44	500.00	0.00	2053-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	31,919.15	4,982.00	0.00	2053-2000-6623	Food	0.00	30,500.00	30,500.00	0.00	0.00
0.00	223.22	2,500.00	0.00	2053-2000-6640	Medical Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	381.67	1,000.00	0.00	2053-2000-6702	Staff Travel & Training	0.00	450.00	450.00	0.00	0.00
0.00	1,748.29	500.00	0.00	2053-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
0.00	49,701.32	24,982.00	0.00		Material and Services Totals:	0.00	49,050.00	49,050.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	48,598.00	51,459.00	0.00	2053-2000-6990	Internal Services	0.00	44,370.00	44,370.00	0.00	0.00
0.00	142,660.00	104,001.00	0.00	2053-2000-6991	Facility Services	0.00	123,441.00	123,441.00	0.00	0.00
0.00	3,412.00	748.00	0.00	2053-2000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	2,973.00	906.00	0.00	2053-2000-6993	Steering Comm User Chg	0.00	1,900.00	1,900.00	0.00	0.00
0.00	4,811.00	4,744.00	0.00	2053-2000-6994	Risk Management	0.00	5,040.00	5,040.00	0.00	0.00
0.00	9,010.00	8,884.00	0.00	2053-2000-6995	Insurance Liability	0.00	9,909.00	9,909.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6999	Office Supplies - Internal	0.00	294.00	294.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	211,464.00	170,742.00	0.00		Interdepartmental Charges Totals:	0.00	185,346.00	185,346.00	0.00	0.00
				E70	Interfund Transfers					
0.00	33,725.00	0.00	0.00	2053-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	33,725.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		EXPENDITURES TOTALS:	10.18	680,748.00	680,748.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		DEPARTMENT REVENUES	0.00	680,748.00	680,748.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		DEPARTMENT EXPENSES	10.18	680,748.00	680,748.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(10.18)	0.00	0.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		FUND REVENUES	0.00	680,748.00	680,748.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		FUND EXPENSES	10.18	680,748.00	680,748.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(10.18)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	863,556.33	760,161.00	0.00		REPORT REVENUES	0.00	680,748.00	680,748.00	0.00	0.00
0.00	863,556.33	760,161.00	0.00		REPORT EXPENSES	10.18	680,748.00	680,748.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(10.18)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:33PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
0.00	0.00	437,000.00	0.00	2054-2000-4325	Contracts	0.00	450,000.00	450,000.00	0.00	0.00
0.00	0.00	437,000.00	0.00		Charges for Service Totals:	0.00	450,000.00	450,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	7,000.00	0.00	2054-2000-4625	Reimb - USDA Food	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	7,000.00	0.00		Federal Government Totals:	0.00	12,000.00	12,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	1,000.00	0.00	2054-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R52	Other Goverments					
0.00	0.00	0.00	0.00	2054-2000-4725	Out of County - Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2054-2000-4902	Trans - Equipment Reserve	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	445,000.00	0.00		REVENUES TOTALS:	0.00	466,000.00	466,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	138,139.00	0.00	2054-2000-5000	Salaries and Wages	9.40	253,743.00	253,743.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-5011	Overtime	0.00	2,700.00	2,700.00	0.00	0.00
0.00	0.00	9,254.00	0.00	2054-2000-5110	FICA	0.00	19,411.00	19,411.00	0.00	0.00
0.00	0.00	43.00	0.00	2054-2000-5120	Workmans Compensation Tax	0.00	328.00	328.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-5130	Medical Insurance	0.00	33,300.00	33,300.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2054-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-5133	Life Insurance	0.00	43.00	43.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-5134	Short Term Disability	0.00	549.00	549.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-5140	Retirement - General	0.00	16,211.00	16,211.00	0.00	0.00
0.00	0.00	2,116.00	0.00	2054-2000-5156	Unemployment Compensation	0.00	4,441.00	4,441.00	0.00	0.00
0.00	0.00	2,419.00	0.00	2054-2000-5157	Workmans Compensation	0.00	5,075.00	5,075.00	0.00	0.00
0.00	0.00	151,971.00	0.00		Personnel Services Totals:	9.40	335,801.00	335,801.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2054-2000-6200	Contract Services	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6330	Equipment	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2054-2000-6333	Vehicle Fuel	0.00	300.00	300.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2054-2000-6536	Vehicle Maint & Repair	0.00	300.00	300.00	0.00	0.00
0.00	0.00	500.00	0.00	2054-2000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
0.00	0.00	4,000.00	0.00	2054-2000-6601	Supplies - Other	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	500.00	0.00	2054-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	0.00	12,000.00	0.00	2054-2000-6623	Food	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2054-2000-6640	Medical Supplies	0.00	500.00	500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2054-2000-6702	Staff Travel & Training	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6753	Utilities - Cable TV	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	500.00	0.00	2054-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
0.00	0.00	21,500.00	0.00		Material and Services Totals:	0.00	30,600.00	30,600.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2054-2000-6990	Internal Services	0.00	11,170.00	11,170.00	0.00	0.00
0.00	0.00	19,779.00	0.00	2054-2000-6991	Facility Services	0.00	23,476.00	23,476.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6994	Risk Management	0.00	265.00	265.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6995	Insurance Liability	0.00	521.00	521.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2054-2000-6999	Tech Supplies - Internal	0.00	466.00	466.00	0.00	0.00
0.00	0.00	19,779.00	0.00		Interdepartmental Charges Totals:	0.00	37,265.00	37,265.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	251,750.00	0.00	2054-2000-9205	Trans - Juvenile	0.00	62,334.00	62,334.00	0.00	0.00
0.00	0.00	251,750.00	0.00		Interfund Transfers Totals:	0.00	62,334.00	62,334.00	0.00	0.00
0.00	0.00	445,000.00	0.00		EXPENDITURES TOTALS:	9.40	466,000.00	466,000.00	0.00	0.00
0.00	0.00	445,000.00	0.00		DEPARTMENT REVENUES	0.00	466,000.00	466,000.00	0.00	0.00
0.00	0.00	445,000.00	0.00		DEPARTMENT EXPENSES	9.40	466,000.00	466,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(9.40)	0.00	0.00	0.00	0.00
0.00	0.00	445,000.00	0.00		FUND REVENUES	0.00	466,000.00	466,000.00	0.00	0.00
0.00	0.00	445,000.00	0.00		FUND EXPENSES	9.40	466,000.00	466,000.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(9.40)	0.00	0.00	0.00	0.00
0.00	0.00	445,000.00	0.00		REPORT REVENUES	0.00	466,000.00	466,000.00	0.00	0.00
0.00	0.00	445,000.00	0.00		REPORT EXPENSES	9.40	466,000.00	466,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(9.40)	0.00	0.00	0.00	0.00

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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

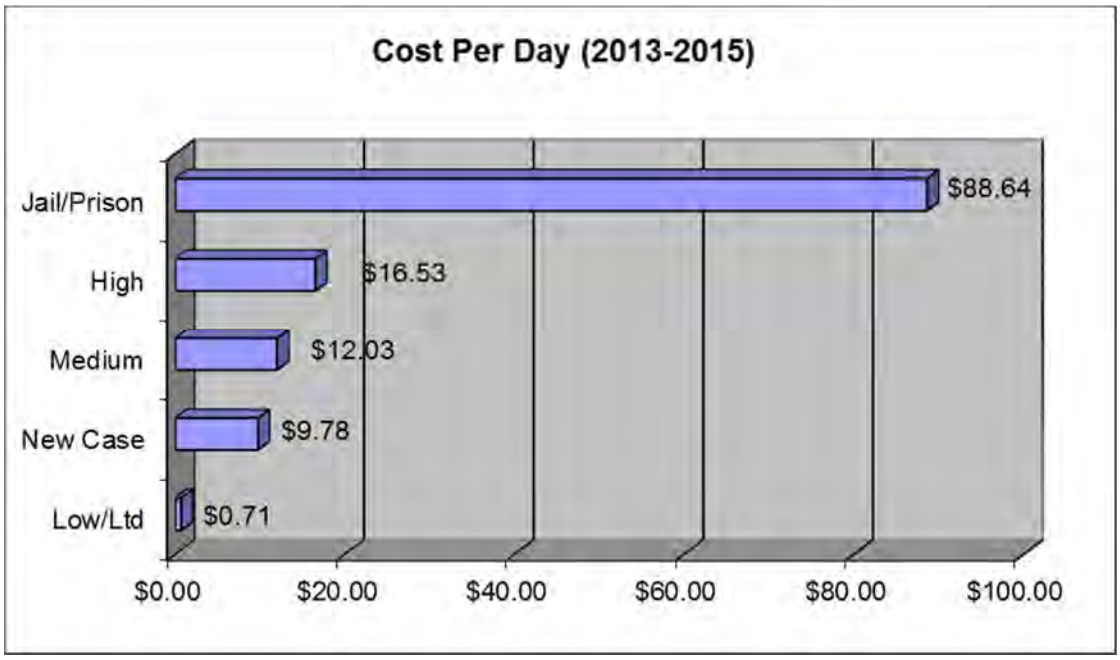
Self-Imposed Services:

- 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 $89.



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.

There is an agreement to make changes to this language during the 2015 legislative session.

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 935 felony offenders. *We are provided funding to supervise 724 (13-15 biennial allocation).*

Twelve 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 45-50 per officer; while specialized caseloads are approximately 40-45 per officer. *If we are not fully funded by the legislature, this number will likely be one officer to 75 offenders. This is simply not effective and inhibits our ability to use evidenced based principles to conduct our work. If this is the case, we would likely see an increase in criminal behaviors with this population, therefore jeopardizing public safety.* 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 Basin Behavioral Health (KBBH) provides sex offender treatment services for our department, which includes assessments and treatment (*Without full funding this contract will be reduced, creating financial barriers for treatment).*

Polygraph Associates of Oregon provides polygraph services and has been a long standing member of this team (*Without full funding this contract will be reduced, creating financial barriers for examinations).*

- **Domestic Violence Team**

Klamath County Community Corrections dedicates 1 FTE Parole and Probation Officer to the supervision of Domestic Violence offenders. We currently supervise approximately 60 domestic violence offenders. *We need to increase FTE for this caseload.*

Treatment and counseling services for offenders convicted of Domestic Violence will continue to be provided through a contract with Klamath Basin Behavioral Health (*Without full funding this contract will be reduced, creating financial barriers for treatment).*

Polygraph Associates of Oregon provides polygraph services for Klamath County and has been a long standing member of this team (*Without full funding this contract will be reduced, creating financial barriers for examinations).*

- **Drug Court and Veterans' Court**

Two officers/staff work with these specialized Court Programs *(Without full funding we may need to decrease time spent in court to accommodate caseload demands).*

- **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 three 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.

Housing continues to be one of our biggest needs. We hope to add more transitional housing options, if full funding is received.

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 Basin Behavioral Health, 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.

Without full funding from the legislature for community corrections and if the HB 3194 funds are decreased, we will no longer be able to pay for C Pod or treatment services.

This budget allocates funds to purchase 7 jail beds from the Klamath County Jail.

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 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.

Without full funding from the legislature, services will be reduced at the Center. We have significantly reduced funding for the Center.

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. Involving offenders in activities that enhance their employability is linked to a reduction in new criminal behavior.

Contracted/Revenue Producing Projects:

January 1, 2014- December 31, 2014

Klamath County Road Dept.

- A total of 131 days were worked to clean Klamath County roads.
- A total of 132 crews worked.
- 998 workers worked cleaning road easements and dumpsites.
- A total of 7779 hours were worked on the roads
- 103,940 pounds of trash, litter, and garbage was hauled to the landfill from the roadways.
- 3072 large trash bags of litter was picked up and taken to the landfill.
- 618 tires were picked up along roadsides and dumpsites.
- 35 appliances, including washers, dryers, refrigerators, freezers, TV's, and computers.
- 66 overstuffed items, including mattresses, couches, sofas, recliners, etc.
- 14 illegal dumpsites were cleaned up on Klamath County property.
- 146 syringes were picked up along the roadside.

Expressway was cleaned 10 times last year.

- 4980 pounds of trash was collected and taken to the landfill.
- 267 large bags of litter picked up.
- 6 tires, 9 syringes and 1 TV was found.
- 536 Man- hours worked, 67 workers (not including supervisors)

Chemult Ranger District

The project is called the Pumice Grapefern thinning project.

- 13 days were worked building fences, and piling slash
- 80 workers (including the supervisor)

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 Topsey 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.

- 11 days of work
- 11 crews consisting of a total of 63 workers
- 83 supervisor hours (8 and 10 hr. days)

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.

- 102 Cords delivered thru 53 wood orders over 45 working days
- 251 workers, approximately 2008 hours

Klamath County Property Sales

- 35 days of property clean up. 30 Properties cleaned.
- 198 workers

Klamath Basin Senior Center

- Snow removal—3 days, 7 workers, 16 jobs
- Shoveling driveways and sidewalks for low income, seniors, and disabled.

City Of Klamath Falls Projects

- City Parks—OIT Arboretum weeding and cleanup 10 workers; 2 days.

<u>Non-Revenue</u> projects—Community Service

Klamath County Community Corrections work crews also provided help for various projects through-out the community.

- Cleaning the Probation Offices—180 days, 206 workers, 2060 hours
- Cutting and hauling Firewood – 41 days, 213 workers, 2130 hours
- OIT - 4 days, 26 workers sent there, 260 hours. Mostly landscaping and yard work.

- Disabled American Veterans (DAV) - 3 days, 14 workers, 140 hours total.
- CASA fundraiser- 1 day, 7 workers, 70 hours. (10 hr. day). Set-up and tear-down of rest areas and food area. Clean up and haul tables and chairs.
- Project Connect—Homeless/Low income help and give-a-way -- 2 days, 38 workers, 380 hours
- Cinco-De-Mayo-- clean up, litter patrol – 1 day , 4 workers, 40 hours
- OSU Extension Center – 2 days, 15 workers, 150 hrs. Cut trees and haul limbs and scrap wood to their burn pile. This was at their Washburn Way center where they are putting in new offices.
- A-Canal Bike path weeding – 1 day, 6 workers, 60 hours
- Hauling wood from the Forest Service office 10 cord , 8 workers, 80 hours
- Klamath County Courthouse – moving boxes and files—2 days, 9 workers, 180 hours
- Shoveling snow for the County Seniors- 2 days, 5 workers, 30 hours, 12 driveways (no charge)
- Marine Barracks Park – weeding – 1 day, 4 workers, 8 total hours.
- Search and Rescue Compound weeding – 1 day 5 workers, 15 hours
- Pack Clinic -- 5 days, 26 workers, 260 hrs.
- Steen's Sports Park – 4 days, 15 workers, 150 hours
- Ponderosa school—clean up pine cones—1 day, 4 workers, 40 hours
- K.C. Fairgrounds—1 day, 4 workers, 40 hours
- Wingwatcher's Trail—trail building/digging—4 days, 17 workers, 170 hours
- Klamath Basin Senior Center—weeding—1 day, 8 workers, 80 hours
- Police gun range weeding and cleanup – 1 day, 6 workers, 60 hours
- Hauling firewood from Bear Valley Fish and Wildlife—1 day 7 workers, 70 hours
- K.C. Maintenance cutting blow down trees (Mental Health) and digging a trench at the old OSU building on Vandenberg Road—3.5 days, 21 workers 210 hours
- Kiger Stadium weeding and moving building supplies – 1 day , 7workers, 70 hours
- Klamath County Library on Summers Ln.—cutting bushes and weeds for new building. 1 day 3 workers, 30 hours
- K.C. Sheriff's office—landscaping and spreading bark – 1 day, 5 workers, 50 hours

Community service workers also donated:

- Over 400 baskets of basic living supplies to hand out at the Klamath Lake Community Action Services homeless project and Operation Stand Down.
- Over 1,500 pounds of food was donated for the Klamath Falls Food Bank

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 2014. In 2014, three of our staff were trained to be trainers in EPICS. This training was provided in cooperation with the Department of Corrections, Multnomah, Marion, Umatilla Counties and the University of Cincinnati.

The Peer Review also recommended, restoring the Supervisor position in our office. We were able to add back the supervisor position in November, 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 the community corrections budget is not fully funded.

Without full funding we cannot accommodate the increase in workload our office has experiences over the last eighteen months. Our felony population is up by 206 offenders. We need to be able to add additional staff and services to provide effective supervision to this population.

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.

<u>Other Funding Sources:</u>

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:

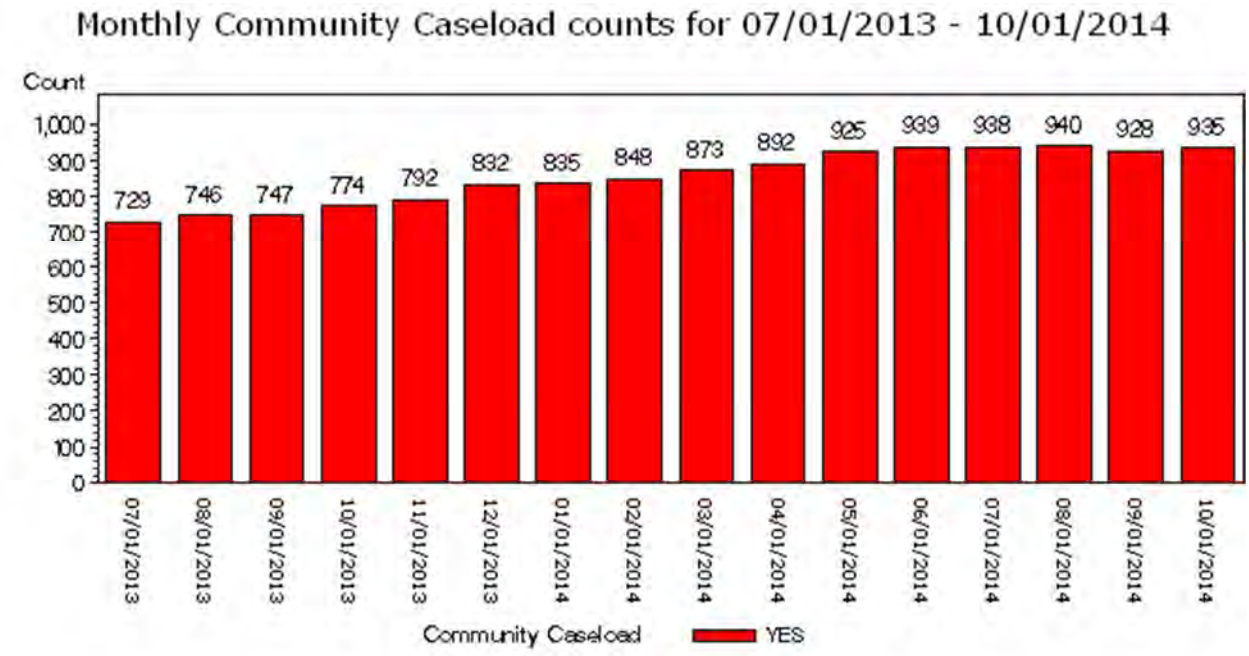
Projected Budget 2015–2016

We received a reimbursement grant with the Criminal Justice Commission that allows us to begin implementing Evidenced Based Sentencing. This grant pays for a PO, Counselor and a 0.35

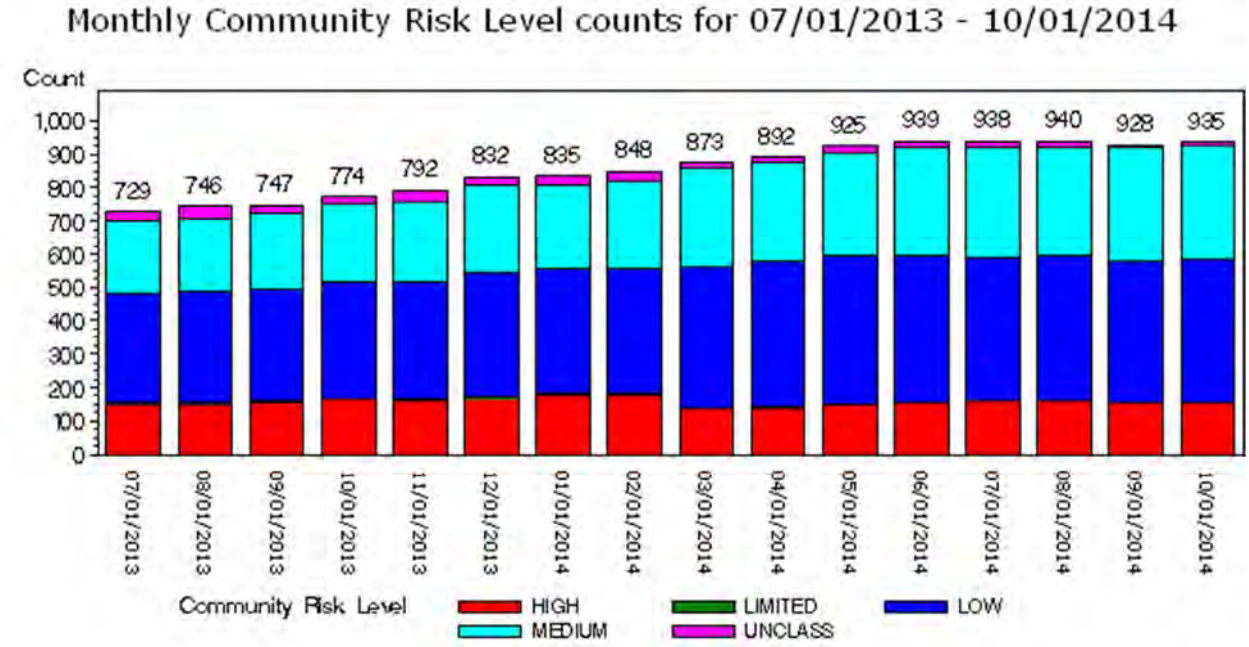
Corrections Assistant at our office. It also funds a full time deputy district attorney and a half time legal assistant through the District Attorney's Office.

Increase of offenders

Community caseload:



Risk Level:



Staff:

No changes

Caseloads will not be in compliance with best practices, need additional staff.

Programs:

No budget change

Reduction in access to services and contract reductions.

Sanctions:

No changes.

Decrease in work crew availability due to larger caseloads.

Only able to purchase 7 beds for sanctions.

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 and 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.

Again, I want to stress that if community corrections does not receive full funding, there will be a decrease in services and sanctions. Supervision practices will be challenged, as caseloads continue to increase and we will not be able to provide adequate officer to offender caseload ratios.

If we are fully funded, we will be able to increase and/or sustain areas of supervision, services and sanctions and continue our work in evidenced based principles and make data driven decision. This will allow us to fulfill our Mission, Values and Goals.

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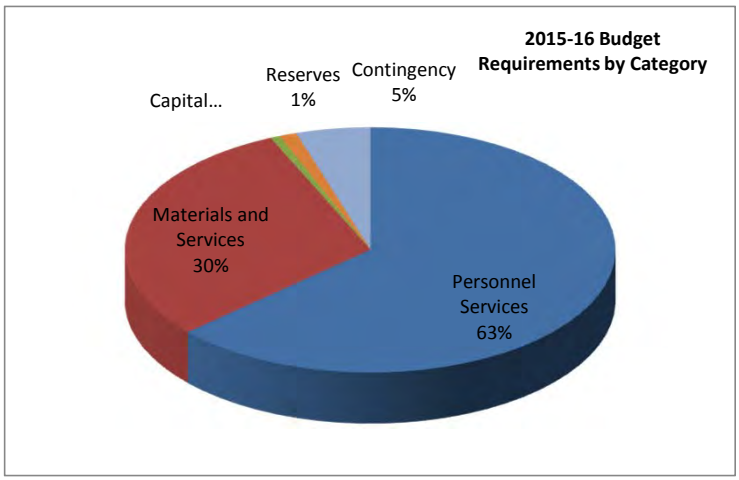
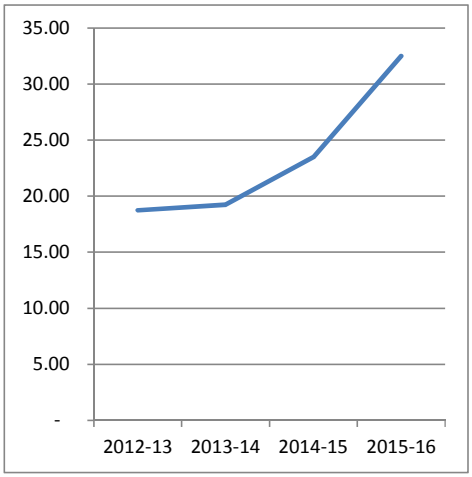
Klamath County, Oregon
2015-2016 Budget Financial Presentation
2060 Community Corrections

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	1,412,612	1,620,975	1,972,945	2,647,345
Materials and Services	1,211,123	1,046,912	1,450,441	1,255,785
Capital Outlay	11,103	7,995	-	27,000
Debt Service	44,804	-	-	-
Subtotal Current Expenditures	**2,679,642**	**2,675,882**	**3,423,386**	**3,930,130**
Interfund Transfers	33,958	68,543	57,146	-
Reserves	-	-	157,154	47,114
Contingency	-	-	339,150	205,114
Unappropriated Fund Balance	537,253	1,415,946	-	-
Subtotal Noncurrent Expenditures	**571,212**	**1,484,489**	**553,450**	**252,228**
Total Requirements by Budgetary Category	**3,250,854**	**4,160,371**	**3,976,836**	**4,182,358**
Requirements by Fund				
Community Corrections (2260)	3,250,854	4,160,371	3,976,836	4,182,358
Total Requirements by Fund	**3,250,854**	**4,160,371**	**3,976,836**	**4,182,358**
Resources by Budgetary Category				
Licenses, Fees and Permits	37,797	30,492	21,825	135
Intergovernmental	2,394,543	3,047,038	2,592,389	2,948,702
Charges for Services	222,252	259,624	285,000	259,747
Investment Earnings	2,289	4,715	4,100	6,000
Interfund Transfers	42,802	277,861	-	-
Miscellaneous	3,520	3,388	1,000	200
Beginning Fund Balance	547,652	537,253	1,072,522	967,574
Total Resources by Budgetary Category	**3,250,854**	**4,160,371**	**3,976,836**	**4,182,358**
Full-Time Employee Equivalents	18.75	19.25	23.50	32.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Klamath County	4,182,358	2,647,345	32.50
Total Mandates	**4,182,358**	**2,647,345**	**32.50**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Community Corrections	Filled	Community Corrections Director	1.0000	Department Head	Non-union	DF15	7	$90,263.84	$1,579.62	$6,905.18	$1,805.28	$34.58	$11,100.00	$0.00	$58.08	$183.00	$10,822.63	$122,752.22
Community Corrections	Filled	Asst Dir Comm Corrections	1.0000	Full-time Non-Union	Non-Union	UF31	7	$82,280.40	$1,439.91	$6,294.45	$1,645.61	$34.58	$11,100.00	$0.00	$14.28	$183.00	$13,987.67	$116,979.90
Community Corrections	Filled	Community Corrections Supervisor	1.0000	Full-time Non-Union	Non-Union	UF30	3	$67,918.76	$1,188.58	$5,195.78	$1,358.38	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,546.19	$98,539.55
Community Corrections	Filled	Community Corrections Manager	1.0000	Full-time Non-Union	Non-Union	UF26	7	$64,239.12	$1,124.18	$4,914.29	$1,284.78	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,920.65	$93,814.89
Community Corrections	Filled	Lead Probation & Parole Officer	1.0000	Full-time FOPPO	FOPPO	PO3-S	7	$70,339.46	$1,230.94	$5,380.97	$1,406.79	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,433.70	$104,589.77
Community Corrections	Filled	Lead Probation & Parole Officer	1.0000	Full-time FOPPO	FOPPO	PO3-S	7	$70,339.46	$1,230.94	$5,380.97	$1,406.79	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,433.70	$104,589.77
Community Corrections	Filled	Lead Probation & Parole Officer	1.0000	Full-time FOPPO	FOPPO	PO3-S	7	$38,273.95	$669.79	$2,927.96	$765.48	$18.15	$0.00	$1,202.24	$0.00	$0.00	$4,589.05	$48,446.62
Community Corrections	Filled	Probation Officer II	1.0000	Full-time FOPPO	FOPPO	PO2	1	$43,002.86	$752.55	$3,289.72	$860.06	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$7,310.49	$73,013.57
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	6	$65,266.28	$1,142.16	$4,992.87	$1,305.33	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$11,095.27	$101,599.80
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$52,294.26	$915.15	$4,000.51	$1,045.89	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,890.02	$84,943.74
Community Corrections	Filled	Probation Officer III	0.5000	0.5000 FOPPO	FOPPO	PO3	7	$32,905.48	$575.85	$2,517.27	$658.11	$17.29	$8,160.00	$601.12	$58.08	$183.00	$5,593.93	$51,270.12
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	7	$67,778.16	$1,186.12	$5,185.03	$1,355.56	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$11,522.29	$104,825.06
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	3	$55,499.30	$971.24	$4,245.70	$1,109.99	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$9,434.88	$89,059.01
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$48,707.74	$852.39	$3,726.14	$974.15	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,280.32	$80,338.65
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	3	$55,408.67	$969.65	$4,238.76	$1,108.17	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$9,419.47	$88,942.64
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$53,293.95	$932.64	$4,076.99	$1,065.88	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$9,059.97	$86,227.34
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,507.80	$883.89	$3,863.85	$1,010.16	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,586.33	$82,649.93
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,728.39	$887.75	$3,880.72	$1,014.57	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,623.83	$82,933.16
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$49,779.88	$871.15	$3,808.16	$995.60	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,462.58	$81,715.27
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$49,676.94	$869.35	$3,800.29	$993.54	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,445.08	$81,583.09
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$49,676.94	$869.35	$3,800.29	$993.54	$34.58	$16,320.00	$1,202.24	$58.08	$183.00	$8,445.08	$81,583.09
Community Corrections	Filled	Program Manager	1.0000	Full-time Non-Union	Non-Union	UF30	5	$74,130.86	$1,297.29	$5,671.01	$1,482.62	$34.58	$11,100.00	$0.00	$14.28	$183.00	$12,602.25	$106,515.88
Community Corrections	Vacant	Program Aide	1.0000	Full-time Local 121	Local 121	LH16	1	$35,822.65	$626.90	$2,740.43	$716.45	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,089.85	$57,328.14
Community Corrections	Vacant	Program Aide	1.0000	Full-time Local 121	Local 121	LH16	1	$35,822.65	$626.90	$2,740.43	$716.45	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,089.85	$57,328.14
Community Corrections	Filled	Sr. Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH15	2	$35,258.10	$617.02	$2,697.24	$705.16	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,993.88	$56,603.26
Community Corrections	Filled	Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH14	2	$34,212.87	$598.73	$2,617.28	$684.26	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,816.19	$55,261.19
Community Corrections	Vacant	Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH14	1	$32,541.36	$569.47	$2,489.41	$650.83	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,532.03	$53,114.97
Community Corrections	Filled	Sr. Work Crew Leader	1.0000	Full-time Local 121	Local 121	LH17	7	$46,943.88	$821.52	$3,591.21	$938.88	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,980.46	$71,607.81
Community Corrections	Filled	Work Crew Leader	1.0000	Full-time Local 121	Local 121	LH16	6	$43,147.57	$755.08	$3,300.79	$862.95	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,335.09	$66,733.35
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	4	$45,587.25	$797.78	$3,487.42	$911.74	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,749.83	$69,865.89
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	1	$40,503.63	$708.81	$3,098.53	$810.07	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,885.62	$63,338.53
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	3	$43,282.91	$757.45	$3,311.14	$865.66	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,358.09	$66,907.12
Community Corrections	Vacant	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	1	$39,728.44	$695.25	$3,039.23	$794.57	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,753.83	$62,343.18
Community Corrections	Vacant	Release Officer						$0.00										$0.00
			32.5000					**$1,715,163.80**	**$30,015.37**	**$131,210.03**	**$34,303.28**	**$1,107.55**	**$430,560.00**	**$19,836.96**	**$1,201.56**	**$5,856.00**	**$278,090.09**	**$2,647,344.63**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2015-16 Proposed Budget

Account	Description of Item or Project	Amount
2260-2060-3050-2000-70110	Replacement Vehicle	$ 27,000
	Total	$ 27,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:03PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-2000-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-2000-4995	Beginning Fund Balance	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	99,114.00	99,114.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-2000-7011	Vehicles Other	0.00	27,000.00	27,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	27,000.00	27,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3050-2000-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-2000-9910	Reserve Capital Outlay	0.00	42,114.00	42,114.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	42,114.00	42,114.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3050-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	99,114.00	99,114.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	99,114.00	99,114.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 8:36PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R20	Licenses, Fees and Permits					
0.00	35.00	135.00	0.00	2061-2000-4101	Fees - NSF Check	0.00	135.00	135.00	0.00	0.00
2,150.00	2,660.00	3,000.00	0.00	2061-2000-4126	Fees - Compact	0.00	0.00	0.00	0.00	0.00
92.00	297.50	400.00	0.00	2061-2000-4126	Funds - Urinalysis	0.00	0.00	0.00	0.00	0.00
34,164.27	27,499.21	18,290.00	0.00	2061-2000-4126	Fees - DOR	0.00	0.00	0.00	0.00	0.00
36,406.27	30,491.71	21,825.00	0.00		Licenses, Fees and Permits Totals:	0.00	135.00	135.00	0.00	0.00
				R30	Charges for Service					
4,171.00	3,340.40	3,400.00	0.00	2061-2000-4300	Charges for Service	0.00	94,947.00	94,947.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4304	Reimbursements	0.00	26,800.00	26,800.00	0.00	0.00
68,398.17	73,514.00	75,000.00	0.00	2061-2000-4326	Fees - Supervision	0.00	0.00	0.00	0.00	0.00
5,676.15	9,630.72	6,000.00	0.00	2061-2000-4326	Electronic Surveillance	0.00	0.00	0.00	0.00	0.00
6,322.00	11,031.00	7,500.00	0.00	2061-2000-4326	Fees - Public Service	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	30,000.00	0.00	2061-2000-4326	Jail Diversion	0.00	0.00	0.00	0.00	0.00
7,602.00	8,774.00	7,500.00	0.00	2061-2000-4326	Reim - SO Polygraph	0.00	0.00	0.00	0.00	0.00
105,415.37	102,936.93	125,000.00	0.00	2061-2000-4326	Revenues - Work Crew	0.00	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4326	Room & Board	0.00	0.00	0.00	0.00	0.00
1,869.00	398.00	600.00	0.00	2061-2000-4326	Subsidy/Housing	0.00	0.00	0.00	0.00	0.00
199,453.69	239,625.05	255,000.00	0.00		Charges for Service Totals:	0.00	143,747.00	143,747.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	30,000.00	0.00	2061-2000-4390	Internal Service Charges	0.00	0.00	0.00	0.00	0.00
16,333.34	20,000.00	0.00	0.00	2061-2000-4398	Intradepartmental Service Chg	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4398	Charges for Services - Interna	0.00	86,000.00	86,000.00	0.00	0.00
16,333.34	20,000.00	30,000.00	0.00		Interdepartmental Charges Totals:	0.00	116,000.00	116,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R40	Other Local Revenue					
2,832.03	3,387.54	1,000.00	0.00	2061-2000-4400	Miscellaneous	0.00	200.00	200.00	0.00	0.00
2,832.03	3,387.54	1,000.00	0.00		Other Local Revenue Totals:	0.00	200.00	200.00	0.00	0.00
				R41	Interest					
2,288.55	4,714.83	4,100.00	0.00	2061-2000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
2,288.55	4,714.83	4,100.00	0.00		Interest Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	2061-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	2061-2000-4600	Grants - Federal	0.00	310,463.00	310,463.00	0.00	0.00
33,089.53	11,355.32	0.00	0.00	2061-2000-4626	OR Criminal Justice Re-Entry	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4668	Title III	0.00	0.00	0.00	0.00	0.00
33,089.53	11,355.32	0.00	0.00		Federal Government Totals:	0.00	310,463.00	310,463.00	0.00	0.00
				R51	State of Oregon					
756.26	1,904.94	500.00	0.00	2061-2000-4509	SB 1065/2712 Correct & Drug	0.00	1,300.00	1,300.00	0.00	0.00
0.00	57,519.00	57,519.00	0.00	2061-2000-4523	Sheriff Reinvestment Funds	0.00	0.00	0.00	0.00	0.00
2,180,447.92	2,618,571.50	2,513,620.00	0.00	2061-2000-4526	Department - Corrections	0.00	2,616,939.00	2,616,939.00	0.00	0.00
0.00	342,740.00	0.00	0.00	2061-2000-4526	HB 3194	0.00	0.00	0.00	0.00	0.00
2,181,204.18	3,020,735.44	2,571,639.00	0.00		State of Oregon Totals:	0.00	2,618,239.00	2,618,239.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2061-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4905	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	69,861.00	0.00	0.00	2061-2000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
0.00	69,861.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
382,823.54	537,253.34	845,522.00	0.00	2061-2000-4995	Beginning Fund Balance	0.00	679,971.00	679,971.00	0.00	0.00
382,823.54	537,253.34	845,522.00	0.00		Fund Balances Totals:	0.00	679,971.00	679,971.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		REVENUES TOTALS:	0.00	3,874,755.00	3,874,755.00	0.00	0.00
				E10	Personnel Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
984,788.65	1,085,605.58	1,278,430.00	0.00	2061-2000-5000	Salaries and Wages	32.50	1,715,164.00	1,715,164.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
72,729.99	80,350.84	97,763.00	0.00	2061-2000-5110	FICA	0.00	131,210.00	131,210.00	0.00	0.00
433.57	592.91	810.00	0.00	2061-2000-5120	Workmans Compensation Tax	0.00	1,108.00	1,108.00	0.00	0.00
172,808.63	226,262.97	327,660.00	0.00	2061-2000-5130	Medical Insurance	0.00	430,560.00	430,560.00	0.00	0.00
9,662.64	13,297.98	15,629.00	0.00	2061-2000-5131	VEBA	0.00	19,837.00	19,837.00	0.00	0.00
995.89	1,158.24	1,413.00	0.00	2061-2000-5133	Life Insurance	0.00	1,202.00	1,202.00	0.00	0.00
351.90	399.50	491.00	0.00	2061-2000-5134	Short Term Disability	0.00	5,856.00	5,856.00	0.00	0.00
72,243.92	133,262.10	178,388.00	0.00	2061-2000-5140	Retirement - General	0.00	245,811.00	245,811.00	0.00	0.00
48,365.25	23,999.31	24,438.00	0.00	2061-2000-5141	Retirement - PERS	0.00	32,279.00	32,279.00	0.00	0.00
22,648.74	24,899.84	22,364.00	0.00	2061-2000-5156	Unemployment Compensation	0.00	30,015.00	30,015.00	0.00	0.00
27,583.15	31,145.83	25,559.00	0.00	2061-2000-5157	Workmans Compensation	0.00	34,303.00	34,303.00	0.00	0.00
1,412,612.33	1,620,975.10	1,972,945.00	0.00		Personnel Services Totals:	32.50	2,647,345.00	2,647,345.00	0.00	0.00
				E20	Material and Services					
0.00	1,651.19	2,500.00	0.00	2061-2000-6120	Committee Expenses	0.00	2,500.00	2,500.00	0.00	0.00
14,265.00	5,910.00	0.00	0.00	2061-2000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	826.42	1,600.00	0.00	2061-2000-6203	Legal Notice Publish	0.00	600.00	600.00	0.00	0.00
0.00	1,740.95	2,400.00	0.00	2061-2000-6205	Shredding Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	1,700.00	0.00	2061-2000-6207	Testing & Evaluation	0.00	500.00	500.00	0.00	0.00
88.46	2,072.19	3,000.00	0.00	2061-2000-6244	Copies & Contract Exp	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6244	CQI Services	0.00	0.00	0.00	0.00	0.00
7,463.25	10,255.12	8,000.00	0.00	2061-2000-6244	Electronic Surveillance	0.00	8,000.00	8,000.00	0.00	0.00
0.00	171,370.00	171,370.00	0.00	2061-2000-6244	HB 3194 Contracted Services	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	30,000.00	0.00	2061-2000-6244	KBBH Jail Diversion	0.00	0.00	0.00	0.00	0.00
0.00	1,095.00	0.00	0.00	2061-2000-6245	Outpatient Alcohol Drug Trtmt	0.00	0.00	0.00	0.00	0.00
28,026.00	30,075.00	45,000.00	0.00	2061-2000-6245	Polygraph	0.00	30,000.00	30,000.00	0.00	0.00
6,914.97	8,802.56	8,900.00	0.00	2061-2000-6245	Urinalysis	0.00	2,500.00	2,500.00	0.00	0.00
42,694.96	7,025.18	5,379.00	0.00	2061-2000-6245	Release Subsidy	0.00	5,000.00	5,000.00	0.00	0.00
71,000.00	81,501.31	85,008.00	0.00	2061-2000-6245	Sex Offender Treatment	0.00	70,020.00	70,020.00	0.00	0.00
0.00	0.00	49,789.00	0.00	2061-2000-6245	Transition Center	0.00	0.00	0.00	0.00	0.00
3,861.65	3,098.46	5,100.00	0.00	2061-2000-6245	Women Victim Services	0.00	50,400.00	50,400.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	50,400.00	50,400.00	0.00	2061-2000-6245	Vet Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6246	Transition House	0.00	2,500.00	2,500.00	0.00	0.00
0.00	45.00	2,000.00	0.00	2061-2000-6260	Physician Services	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6260	Provider Reimbursement	0.00	7,500.00	7,500.00	0.00	0.00
0.00	4,172.00	6,300.00	0.00	2061-2000-6261	Transportation	0.00	7,500.00	7,500.00	0.00	0.00
0.00	15,118.00	21,000.00	0.00	2061-2000-6261	Housing Expense	0.00	18,000.00	18,000.00	0.00	0.00
0.00	285.00	2,500.00	0.00	2061-2000-6261	Medical Expenses	0.00	1,000.00	1,000.00	0.00	0.00
0.00	175.00	1,500.00	0.00	2061-2000-6261	Dental Expenses	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6264	AD Residential Capacity S	0.00	0.00	0.00	0.00	0.00
0.00	778.64	66,750.00	0.00	2061-2000-6267	MH AD Services	0.00	66,572.00	66,572.00	0.00	0.00
0.00	1,655.00	3,500.00	0.00	2061-2000-6310	Dues & Fees	0.00	3,500.00	3,500.00	0.00	0.00
2,249.78	1,900.70	0.00	0.00	2061-2000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6321	Sevrance Package	0.00	0.00	0.00	0.00	0.00
7,982.85	12,582.79	10,000.00	0.00	2061-2000-6330	Equipment	0.00	9,000.00	9,000.00	0.00	0.00
679.80	59.78	2,500.00	0.00	2061-2000-6330	Office Equipment	0.00	3,500.00	3,500.00	0.00	0.00
6,486.71	100.00	1,280.00	0.00	2061-2000-6331	Office Furniture	0.00	2,280.00	2,280.00	0.00	0.00
4,500.00	4,500.00	4,620.00	0.00	2061-2000-6331	Computer Software	0.00	5,420.00	5,420.00	0.00	0.00
0.00	5,723.07	1,500.00	0.00	2061-2000-6332	Computer Equipment	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	3,500.00	0.00	2061-2000-6332	Tools	0.00	1,500.00	1,500.00	0.00	0.00
0.00	159.75	2,500.00	0.00	2061-2000-6333	Vehicle Outfitting	0.00	2,500.00	2,500.00	0.00	0.00
20,777.66	19,809.96	36,000.00	0.00	2061-2000-6333	Vehicle Fuel	0.00	34,000.00	34,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6405	Irrigation Taxes	0.00	125.00	125.00	0.00	0.00
9,700.00	9,700.00	9,700.00	0.00	2061-2000-6406	9-1-1 Communications	0.00	9,700.00	9,700.00	0.00	0.00
71,000.00	78,916.69	90,000.00	0.00	2061-2000-6511	Batters' Education	0.00	64,980.00	64,980.00	0.00	0.00
295.00	0.00	200.00	0.00	2061-2000-6517	Refunds	0.00	200.00	200.00	0.00	0.00
3,182.00	2,166.00	3,990.00	0.00	2061-2000-6530	Rent	0.00	2,000.00	2,000.00	0.00	0.00
1,068.30	27.82	0.00	0.00	2061-2000-6531	Supplies Equipment Rent	0.00	1,670.00	1,670.00	0.00	0.00
12,407.34	630.42	7,000.00	0.00	2061-2000-6536	Vehicle Maint & Repair	0.00	7,000.00	7,000.00	0.00	0.00
0.00	6,122.40	5,000.00	0.00	2061-2000-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
5,272.62	7,475.14	8,780.00	0.00	2061-2000-6600	Supplies - Office	0.00	2,500.00	2,500.00	0.00	0.00
10,829.73	9,348.75	10,000.00	0.00	2061-2000-6601	Supplies - Other	0.00	10,000.00	10,000.00	0.00	0.00
0.00	216.86	953.00	0.00	2061-2000-6602	Copier Maint & Supplies	0.00	3,500.00	3,500.00	0.00	0.00
2,797.60	3,095.61	4,500.00	0.00	2061-2000-6603	Postage	0.00	600.00	600.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	835.00	2,500.00	0.00	2061-2000-6604	Publications & Periodicals	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6609	Supplies - Urinalysis	0.00	12,323.00	12,323.00	0.00	0.00
2,058.39	4,204.84	6,000.00	0.00	2061-2000-6612	Janitorial Supplies	0.00	5,000.00	5,000.00	0.00	0.00
0.00	4,282.58	2,580.00	0.00	2061-2000-6621	Uniform Maint & Repair	0.00	3,200.00	3,200.00	0.00	0.00
0.00	964.50	2,000.00	0.00	2061-2000-6621	Supplies - Identification	0.00	2,000.00	2,000.00	0.00	0.00
1,266.49	1,087.14	7,500.00	0.00	2061-2000-6622	Supplies - Ammunition	0.00	7,500.00	7,500.00	0.00	0.00
0.00	833.28	4,200.00	0.00	2061-2000-6623	Food	0.00	4,200.00	4,200.00	0.00	0.00
9,945.09	8,138.73	15,500.00	0.00	2061-2000-6624	Work Crew Program	0.00	15,500.00	15,500.00	0.00	0.00
0.00	2,689.19	3,500.00	0.00	2061-2000-6625	Clothing	0.00	2,500.00	2,500.00	0.00	0.00
117.00	3,391.40	4,500.00	0.00	2061-2000-6630	Tires	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	706.91	3,500.00	0.00	2061-2000-6641	Drugs & Pharmacy	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6650	Books	0.00	0.00	0.00	0.00	0.00
140.00	480.00	1,500.00	0.00	2061-2000-6700	Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
2,034.44	5,515.55	9,000.00	0.00	2061-2000-6701	Mgmt Travel & Training	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
19,253.15	15,983.82	24,000.00	0.00	2061-2000-6702	Staff Travel & Training	0.00	12,000.00	12,000.00	0.00	0.00
6,392.95	0.00	1,500.00	0.00	2061-2000-6750	Utilities	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6750	Utilities - Gas	0.00	400.00	400.00	0.00	0.00
2.76	1,861.02	2,520.00	0.00	2061-2000-6751	Utilities - Water & Sewer	0.00	3,900.00	3,900.00	0.00	0.00
57.38	1,005.85	650.00	0.00	2061-2000-6752	Utilities - Electricity	0.00	1,750.00	1,750.00	0.00	0.00
0.00	2,571.00	2,785.00	0.00	2061-2000-6753	Garbage Pickup	0.00	3,049.00	3,049.00	0.00	0.00
1,278.01	15,863.16	24,700.00	0.00	2061-2000-6755	Telephone	0.00	24,700.00	24,700.00	0.00	0.00
9,750.43	400.55	0.00	0.00	2061-2000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
385,839.77	661,402.28	894,154.00	0.00		Material and Services Totals:	0.00	599,089.00	599,089.00	0.00	0.00
				E21	Interdepartmental Charges					
132,964.00	82,486.00	83,942.00	0.00	2061-2000-6990	Internal Services	0.00	84,787.00	84,787.00	0.00	0.00
98,191.00	136,022.00	130,930.00	0.00	2061-2000-6991	Facility Services	0.00	133,463.00	133,463.00	0.00	0.00
11,700.00	10,575.00	11,220.00	0.00	2061-2000-6992	Steering Comm Hardware Chg	0.00	13,720.00	13,720.00	0.00	0.00
3,990.00	7,930.00	10,419.00	0.00	2061-2000-6993	Steering Comm User Chg	0.00	13,300.00	13,300.00	0.00	0.00
11,783.00	10,767.00	9,729.00	0.00	2061-2000-6994	Risk Management	0.00	9,532.00	9,532.00	0.00	0.00
19,194.00	20,161.00	18,217.00	0.00	2061-2000-6995	Insurance Liability	0.00	18,741.00	18,741.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2061-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	(157,481.57)	191,111.00	0.00	2061-2000-6998	Treatment Services C Pod	0.00	0.00	0.00	0.00	0.00
152,497.00	197,100.00	9,600.00	0.00	2061-2000-6998	Jail Pod Program	0.00	197,100.00	197,100.00	0.00	0.00
0.00	57,519.00	57,519.00	0.00	2061-2000-6998	Sheriff Reinvestment Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6998	Fees - Internal	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6999	Contract Services - Internal	0.00	118,578.00	118,578.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6999	Office Supplies - Internal	0.00	15,600.00	15,600.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6999	Postage - Internal	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6999	Tech Supplies - Internal	0.00	7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
430,319.00	365,078.43	522,687.00	0.00		Interdepartmental Charges Totals:	0.00	620,321.00	620,321.00	0.00	0.00
				E30	Capital Outlay					
0.00	7,995.00	0.00	0.00	2061-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
11,103.00	0.00	0.00	0.00	2061-2000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
11,103.00	7,995.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
44,509.92	0.00	0.00	0.00	2061-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
293.77	0.00	0.00	0.00	2061-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
44,803.69	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
32,500.00	68,543.00	57,146.00	0.00	2061-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
32,500.00	68,543.00	57,146.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	125,000.00	0.00	2061-2000-9800	Operating Contingency	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	125,000.00	0.00		Contigencies Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	157,154.00	0.00	2061-2000-9900	Reserve Future Expenditures	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	157,154.00	0.00		Fund Balance & Reserves Totals:	0.00	5,000.00	5,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E90	Unappropriated Fund Balance					
537,253.34	1,213,430.42	0.00	0.00	2061-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
537,253.34	1,213,430.42	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		EXPENDITURES TOTALS:	32.50	3,874,755.00	3,874,755.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		DEPARTMENT REVENUES	0.00	3,874,755.00	3,874,755.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		DEPARTMENT EXPENSES	32.50	3,874,755.00	3,874,755.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	(32.50)	0.00	0.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		FUND REVENUES	0.00	3,874,755.00	3,874,755.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		FUND EXPENSES	32.50	3,874,755.00	3,874,755.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	(32.50)	0.00	0.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		REPORT REVENUES	0.00	3,874,755.00	3,874,755.00	0.00	0.00
2,854,431.13	3,937,424.23	3,729,086.00	0.00		REPORT EXPENSES	32.50	3,874,755.00	3,874,755.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(32.50)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R20	Licenses, Fees and Permits					
650.00	0.00	0.00	0.00	2062-2000-4126	Fees - Compact	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-4126	Funds - Urinalysis	0.00	0.00	0.00	0.00	0.00
740.57	0.00	0.00	0.00	2062-2000-4126	Fees - DOR	0.00	0.00	0.00	0.00	0.00
1,390.57	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
87.50	0.00	0.00	0.00	2062-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-4326	Electronic Surveillance	0.00	0.00	0.00	0.00	0.00
5,762.50	0.00	0.00	0.00	2062-2000-4326	Fees - Lake County	0.00	0.00	0.00	0.00	0.00
615.00	0.00	0.00	0.00	2062-2000-4326	Fees - Public Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-4326	Reim - SO Polygraph	0.00	0.00	0.00	0.00	0.00
6,465.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
687.77	0.00	0.00	0.00	2062-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
687.77	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	2062-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
180,248.82	0.00	0.00	0.00	2062-2000-4526	Department - Corrections	0.00	0.00	0.00	0.00	0.00
180,248.82	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				R70	Interfund Transfers					
42,801.92	0.00	0.00	0.00	2062-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
42,801.92	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
164,828.41	0.00	0.00	0.00	2062-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
164,828.41	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	2062-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
5,000.00	0.00	0.00	0.00	2062-2000-6244	Secure Transport	0.00	0.00	0.00	0.00	0.00
186.00	0.00	0.00	0.00	2062-2000-6244	Electronic Surveillance	0.00	0.00	0.00	0.00	0.00
200.00	0.00	0.00	0.00	2062-2000-6245	Polygraph	0.00	0.00	0.00	0.00	0.00
21.00	0.00	0.00	0.00	2062-2000-6245	Release Subsidy	0.00	0.00	0.00	0.00	0.00
404.46	0.00	0.00	0.00	2062-2000-6245	Sex Offender Treatment	0.00	0.00	0.00	0.00	0.00
8,685.00	0.00	0.00	0.00	2062-2000-6245	Lake Co Treatment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-6245	Transition Center	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
1,840.84	0.00	0.00	0.00	2062-2000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
1,396.20	0.00	0.00	0.00	2062-2000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-6406	9-1-1 Communications	0.00	0.00	0.00	0.00	0.00
17,791.67	0.00	0.00	0.00	2062-2000-6407	Lake Jail Program	0.00	0.00	0.00	0.00	0.00
252,454.04	0.00	0.00	0.00	2062-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
1,580.00	0.00	0.00	0.00	2062-2000-6511	Batters' Education	0.00	0.00	0.00	0.00	0.00
71,700.00	0.00	0.00	0.00	2062-2000-6522	Salary Reimbursement	0.00	0.00	0.00	0.00	0.00
4,470.00	0.00	0.00	0.00	2062-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,681.41	0.00	0.00	0.00	2062-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2062-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,292.73	0.00	0.00	0.00	2062-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
333.90	0.00	0.00	0.00	2062-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,023.32	0.00	0.00	0.00	2062-2000-6624	Work Crew Program	0.00	0.00	0.00	0.00	0.00
2,796.68	0.00	0.00	0.00	2062-2000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
1,413.52	0.00	0.00	0.00	2062-2000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
374,270.77	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
20,693.34	0.00	0.00	0.00	2062-2000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
20,693.34	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2062-2000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
1,458.38	0.00	0.00	0.00	2062-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2062-2000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
1,458.38	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2062-2000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	2062-2000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	2062-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
396,422.49	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
396,422.49	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 6:03PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R51	State of Oregon					
0.00	4,605.99	0.00	0.00	2064-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	10,341.17	20,750.00	0.00	2064-2000-4509	HB 2145 County Share	0.00	20,000.00	20,000.00	0.00	0.00
0.00	14,947.16	20,750.00	0.00		State of Oregon Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2064-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	208,000.00	0.00	0.00	2064-2000-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
0.00	208,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	227,000.00	0.00	2064-2000-4995	Beginning Fund Balance	0.00	188,489.00	188,489.00	0.00	0.00
0.00	0.00	227,000.00	0.00		Fund Balances Totals:	0.00	188,489.00	188,489.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		REVENUES TOTALS:	0.00	208,489.00	208,489.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	225.00	0.00	2064-2000-6120	Committee Expenses	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	2064-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2064-2000-6206	Special Projects	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2064-2000-6233	Website Hosting Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	125.00	0.00	2064-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2064-2000-6600	Supplies - Office	0.00	325.00	325.00	0.00	0.00
0.00	432.00	250.00	0.00	2064-2000-6601	Supplies - Other	0.00	250.00	250.00	0.00	0.00
0.00	0.00	2,500.00	0.00	2064-2000-6700	Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
0.00	432.00	3,600.00	0.00		Material and Services Totals:	0.00	6,375.00	6,375.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				E21	Interdepartmental Charges					
0.00	20,000.00	30,000.00	0.00	2064-2000-6998	Intradepartmental Admin Chgs	0.00	30,000.00	30,000.00	0.00	0.00
0.00	20,000.00	30,000.00	0.00		Interdepartmental Charges Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	214,150.00	0.00	2064-2000-9800	Operating Contingency	0.00	172,114.00	172,114.00	0.00	0.00
0.00	0.00	214,150.00	0.00		Contigencies Totals:	0.00	172,114.00	172,114.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	202,515.16	0.00	0.00	2064-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	202,515.16	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		EXPENDITURES TOTALS:	0.00	208,489.00	208,489.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		DEPARTMENT REVENUES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		DEPARTMENT EXPENSES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		FUND REVENUES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		FUND EXPENSES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	0.00	0.00	0.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		REPORT REVENUES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	222,947.16	247,750.00	0.00		REPORT EXPENSES	0.00	208,489.00	208,489.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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

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.

Emergency Management Program Grant (EMPG) Requirements (FY 2014)

- Planning
  - EOP update
  - Natural Hazards Mitigation Plan update
  - 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 Workshop (March 2015)
  - Report public education and outreach activities
  - Report training courses and common operating picture training
  - 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 30 days of exercise, actual occurrence, or special event activity
  - Track and report corrective action items quarterly

Due to the lack of a full-time Emergency Manager, achieving these requirements (and thus maintaining grant eligibility) remains a challenge and a priority.

Self-Imposed Services:

- Continuity of Operations Planning (COOP) for government and business
- 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) in new 9-1-1 facility
- Citizen Emergency Response Teams (CERT)
- Incident Command System Instruction
- Development and maintenance of County LEPC for hazardous materials response
- All Hazard Type III Incident Management Team (county-wide)
- Support for other agencies' exercises (beyond our own minimum exercise requirements)
- Ability to access the Emergency Alert System, NWS and smart cell phones
- Providing platforms for citizen preparedness and emergency awareness

Department Overview:

Emergency Management is a coordinating entity that seeks to manage the planning for, preparation for, mitigation of, response to, and recovery from large-scale incidents. It does not, in and of itself, 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 and Shelter Plans, Damage Assessment Teams, Citizen Emergency Response Teams, and a functioning Local Emergency Planning Council.

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.

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.

Budget Overview:

Budget is 50% General Fund and 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.**

While further EMPG dollars are available, the 1:1 matching requirement remains a barrier. **Klamath County will turn away nearly $10,000 in unmatched federal funding in FY 14/15**.

Significant Changes:

Emergency Management will collocate with Klamath 9-1-1 to increase the common operating picture and enhance situational awareness and communications between community partners.

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.

Plans, of which there are many, require periodic updating – and this upcoming year in particular two large and intensive plans require 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.

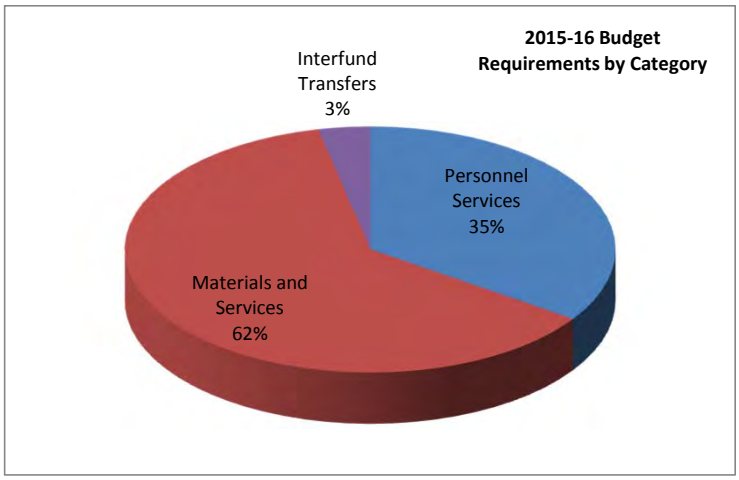
Development of a robust volunteer program is essential, both for on-going operations and response to major incidents. Developing Community Emergency Response Teams with volunteer oversight is a top priority in the near future.

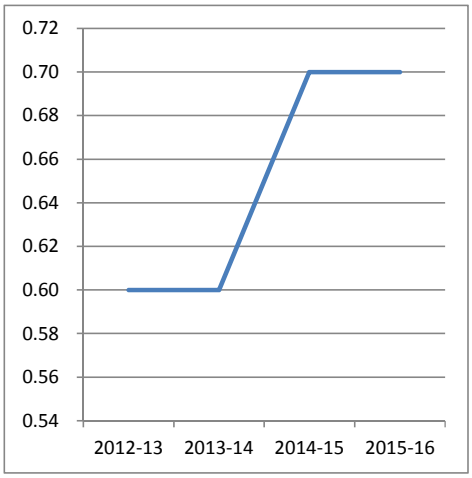
Communication with the general public is under-developed. Greater use of the web and social media is currently being expounded upon.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2080 Emergency Management

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	44,093	53,452	40,459	37,731
Materials and Services	56,235	50,335	76,110	67,679
Capital Outlay	7,208	-	-	-
Subtotal Current Expenditures	**107,536**	**103,787**	**116,569**	**105,410**
Interfund Transfers	5,175	3,719	3,719	3,720
Subtotal Noncurrent Expenditures	**5,175**	**3,719**	**3,719**	**3,720**
Total Requirements by Budgetary Category	**112,711**	**107,506**	**120,288**	**109,130**
Requirements by Fund				
General Fund (1000)	112,711	107,506	120,288	109,130
Total Requirements by Fund	**112,711**	**107,506**	**120,288**	**109,130**
Resources by Budgetary Category				
Intergovernmental	67,812	59,199	60,144	54,565
Charges for Services	80	420	5,579	-
Interfund Transfers	44,818	47,887	54,565	54,565
Total Resources by Budgetary Category	**112,711**	**107,506**	**120,288**	**109,130**
Full-Time Employee Equivalents	0.60	0.60	0.70	0.70

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Emergency Management	109,130	37,731	0.70
Total Mandates	**109,130**	**37,731**	**0.70**





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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Emergency Management	Filled	County Emergency Manager	0.7000	.7000 Non-Union	Non-Union	UF25 - 0.70	1	$33,848.88	$592.36	$2,589.44	$676.98	$24.21	$0.00	$0.00	$0.00	$0.00	$0.00	$37,731.86
			0.7000					**$33,848.88**	**$592.36**	**$2,589.44**	**$676.98**	**$24.21**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$37,731.86**

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General Ledger

Budget Analysis

User: jlink
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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2080	Emergency Management					
				R30	Charges for Service					
0.00	420.00	0.00	0.00	2081-2000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
80.28	0.00	0.00	0.00	2081-2000-4323	Revenues - Radio Maintenance	0.00	0.00	0.00	0.00	0.00
80.28	420.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	5,579.00	0.00	2081-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,579.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	2081-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	2081-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
67,812.00	59,199.00	60,144.00	0.00	2081-2000-4628	Oregon Emergency Mgt	0.00	54,565.00	54,565.00	0.00	0.00
67,812.00	59,199.00	60,144.00	0.00		Federal Government Totals:	0.00	54,565.00	54,565.00	0.00	0.00
				R70	Interfund Transfers					
44,818.41	47,887.31	54,565.00	0.00	2081-2000-4900	Trans - General Non Dept	0.00	54,565.00	54,565.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
44,818.41	47,887.31	54,565.00	0.00		Interfund Transfers Totals:	0.00	54,565.00	54,565.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		REVENUES TOTALS:	0.00	109,130.00	109,130.00	0.00	0.00
				E10	Personnel Services					
35,661.60	42,829.86	35,217.00	0.00	2081-2000-5000	Salaries and Wages	0.70	33,849.00	33,849.00	0.00	0.00
2,728.11	3,276.49	2,694.00	0.00	2081-2000-5110	FICA	0.00	2,589.00	2,589.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
16.09	20.44	24.00	0.00	2081-2000-5120	Workmans Compensation Tax	0.00	677.00	677.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
83.70	48.30	0.00	0.00	2081-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	16.50	0.00	0.00	2081-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,922.80	5,230.50	0.00	0.00	2081-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
820.32	985.19	616.00	0.00	2081-2000-5156	Unemployment Compensation	0.00	592.00	592.00	0.00	0.00
839.76	1,044.94	704.00	0.00	2081-2000-5157	Workmans Compensation	0.00	24.00	24.00	0.00	0.00
44,092.78	53,452.22	39,255.00	0.00		Personnel Services Totals:	0.70	37,731.00	37,731.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2081-2000-6001	Advertising	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6120	Committee Expenses	0.00	2,500.00	2,500.00	0.00	0.00
300.00	220.00	250.00	0.00	2081-2000-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
2,941.13	524.98	10,000.00	0.00	2081-2000-6330	Equipment	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6331	Office Furniture	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
1,100.31	1,017.51	2,000.00	0.00	2081-2000-6333	Vehicle Fuel	0.00	800.00	800.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6530	Rent	0.00	2,400.00	2,400.00	0.00	0.00
1,352.65	1,124.95	1,500.00	0.00	2081-2000-6535	Equipment Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
397.52	242.08	1,500.00	0.00	2081-2000-6536	Vehicle Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
1,219.40	767.96	1,000.00	0.00	2081-2000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
1,004.62	793.38	1,073.00	0.00	2081-2000-6601	Supplies - Other	0.00	5,441.00	5,441.00	0.00	0.00
72.16	39.37	100.00	0.00	2081-2000-6603	Postage	0.00	25.00	25.00	0.00	0.00
1,677.56	1,672.51	13,158.00	0.00	2081-2000-6700	Travel & Training	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
985.90	1,297.18	1,500.00	0.00	2081-2000-6752	Utilities - Electricity	0.00	1,500.00	1,500.00	0.00	0.00
1,690.66	1,298.17	1,700.00	0.00	2081-2000-6755	Telephone	0.00	700.00	700.00	0.00	0.00
12,741.91	8,998.09	33,781.00	0.00		Material and Services Totals:	0.00	35,116.00	35,116.00	0.00	0.00
				E21	Interdepartmental Charges					
31,134.00	27,866.00	27,820.00	0.00	2081-2000-6990	Internal Services	0.00	24,864.00	24,864.00	0.00	0.00
10,586.00	10,072.00	10,385.00	0.00	2081-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,350.00	750.00	3,740.00	0.00	2081-2000-6992	Steering Comm Hardware Chg	0.00	2,352.00	2,352.00	0.00	0.00
210.00	915.00	453.00	0.00	2081-2000-6993	Steering Comm User Chg	0.00	1,900.00	1,900.00	0.00	0.00
81.00	604.00	395.00	0.00	2081-2000-6994	Risk Management	0.00	395.00	395.00	0.00	0.00
132.00	1,130.00	740.00	0.00	2081-2000-6995	Insurance Liability	0.00	777.00	777.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6998	Vehicle Fuel - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6999	Postage - Internal	0.00	75.00	75.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
43,493.00	41,337.00	43,533.00	0.00		Interdepartmental Charges Totals:	0.00	32,563.00	32,563.00	0.00	0.00
				E30	Capital Outlay					
7,208.00	0.00	0.00	0.00	2081-2000-7005	Communications Equipment	0.00	0.00	0.00	0.00	0.00
7,208.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
5,175.00	3,719.00	3,719.00	0.00	2081-2000-9003	Trans - Equipment Reserve	0.00	3,720.00	3,720.00	0.00	0.00
5,175.00	3,719.00	3,719.00	0.00		Interfund Transfers Totals:	0.00	3,720.00	3,720.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		EXPENDITURES TOTALS:	0.70	109,130.00	109,130.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		DEPARTMENT REVENUES	0.00	109,130.00	109,130.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		DEPARTMENT EXPENSES	0.70	109,130.00	109,130.00	0.00	0.00
0.00	0.00	0.00	0.00		Emergency Management Totals:	(0.70)	0.00	0.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		FUND REVENUES	0.00	109,130.00	109,130.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		FUND EXPENSES	0.70	109,130.00	109,130.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(0.70)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
112,710.69	107,506.31	120,288.00	0.00		REPORT REVENUES	0.00	109,130.00	109,130.00	0.00	0.00
112,710.69	107,506.31	120,288.00	0.00		REPORT EXPENSES	0.70	109,130.00	109,130.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.70)	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 Budget Financial Presentation
2090 State Courts

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	-	365,082
Subtotal Current Expenditures	**-**	**-**	**-**	**365,082**
Total Requirements by Budgetary Category	**-**	**-**	**-**	**365,082**
Requirements by Fund				
General Fund (1000)	-	-	-	365,082
Total Requirements by Fund	**-**	**-**	**-**	**365,082**
Resources by Budgetary Category				
Interfund Transfers	-	-	-	365,082
Total Resources by Budgetary Category	**-**	**-**	**-**	**365,082**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personal Services**	**FTE**
State Courts	365,082	-	-
Total Mandates	**365,082**	**-**	**-**

This department accounts for the costs of materials and services provided to, or the costs of administering funds on behalf of the Oregon State Courts.

1.185 County to provide courtrooms, offices and jury rooms. (1) The county in which a circuit court is located or holds court shall:

(a) Provide suitable and sufficient courtrooms, offices and jury rooms for the court, the judges, other officers and employees of the court and juries in attendance upon the court, and provide maintenance and utilities for those courtrooms, offices and jury rooms.

(b) Pay expenses of the court in the county other than those expenses required by law to be paid by the state.

(2) Except as provided in subsection (1) of this section, all supplies, materials, equipment and other property necessary for the operation of the circuit courts shall be provided by the state under ORS 1.187.

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General Ledger

Budget Analysis

User: jlink
Printed: 03/19/2015 - 5:36PM
Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				1000	General Fund					
				2090	State Courts					
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2091-2000-4900	Trans - General Non Dept	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	365,082.00	365,082.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2091-2000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2091-2000-6991	Facility Services	0.00	334,923.00	334,923.00	0.00	0.00
0.00	0.00	0.00	0.00	2091-2000-6994	Risk Management	0.00	10,168.00	10,168.00	0.00	0.00
0.00	0.00	0.00	0.00	2091-2000-6995	Insurance Liability	0.00	19,991.00	19,991.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		State Courts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	365,082.00	365,082.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2015-2016 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.

3010 - Public Works

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Department Mission:

To provide a safe, effective and long lasting county road system that is environmentally sensitive and efficiently 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
- Weed control 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. 2015-047). They have also appointed a County Weed Supervisor to conduct the duties outlined in ORS 569.370 & County Code 401.510.

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 25 bridges.
  - 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
- 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:

Successes:

- Longevity of work force – 13 out of 36.98 employees with > 20 years
- Proactive Bridge Replacement Program
- $91M 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.
- 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.

Challenges:

- Longevity of work force – Large payouts at retirement, need to keep succession plan up to date. 20.48 out of 36.98 FTE over 55 years of age.
- Forest Payments based on actual cut as of 15/16 fiscal year. Potential "Safety Net" extensions may not be completely dead in Washington.
- Cost of doing business continues to increase.
- Low interest rates.
- Weed Control is 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:

Road Department:

- 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.

Weed Control Department:

- Major Revenue: 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 $250,000.00 in contract and grant work each season. The Board of County Commissioners annually sets our fee schedule (Resolution No. 2015-012) which allows us to charge an overhead on labor.

- Major Expenditures: 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:

- 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 36.98 employees.

- Weed Control seasonal full time employment status for Driver/Helpers now makes them eligible for Klamath County's benefit package including health insurance which is a substantial added expense for our department. We have started using a temp agency to supply our Driver/Helpers in order to reduce some of this added expense.

Key issues:

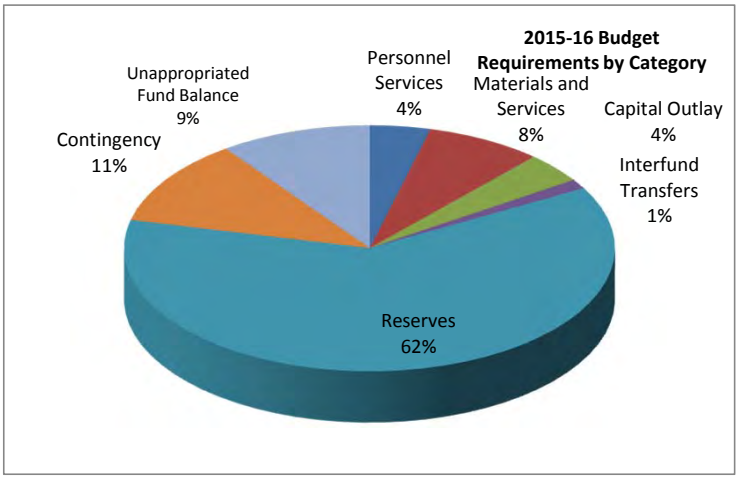
- Reconstruction of the Altamont corridor – This year's phase (Laverne Ave – Phase 1) is from Washburn Way to Avalon Street.
- Sell Old Road Shop – Old Road Shop located at 2121 Washburn Way is for sale.
- Future Phases for the New Road Shop – Truck sheds and sand storage facilities were delayed due to decrease in project scope. These structures may be erected after the old road shop is sold.
- In 2014, Weed Control implemented a new (higher) fee schedule which has increased our hourly rate and therefore provided us with more income to cover increased expenses as long as we are able to work a full season. The increased rate is causing us to use up the money available on our contracts sooner which may cause a shortened work season if we have a reduction in our number of contracts. A shortened season is not expected for 2015/16.

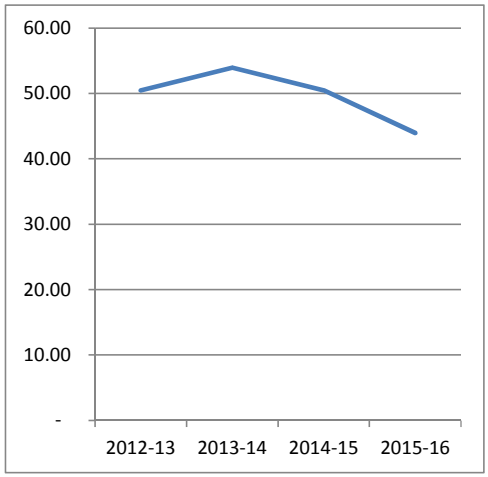
Klamath County, Oregon
2015-2016 Budget Financial Presentation
3010 Public Works

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	3,839,711	3,634,181	4,584,919	3,994,839
Materials and Services	8,130,388	5,593,175	8,898,347	7,682,760
Capital Outlay	4,030,544	2,489,031	6,319,250	3,989,100
Subtotal Current Expenditures	**16,000,643**	**11,716,387**	**19,802,516**	**15,666,699**
Interfund Transfers	3,057,645	2,115,000	2,110,000	1,258,000
Reserves	28,285,851	31,639,306	54,730,125	61,954,300
Contingency	-	-	12,489,884	11,374,901
Unappropriated Fund Balance	74,857,142	69,689,120	10,000,000	10,000,000
Subtotal Noncurrent Expenditures	**106,200,637**	**103,443,426**	**79,330,009**	**84,587,201**
Total Requirements by Budgetary Category	**122,201,281**	**115,159,813**	**99,132,525**	**100,253,900**
Requirements by Fund				
Road (2310)	118,470,512	111,872,116	96,207,375	98,262,000
Klamath Falls Streets (2311)	3,067,247	2,825,387	2,513,000	1,513,000
Bicycle Trail (2312)	205,360	-	-	-
Weed Control (5030)	458,161	462,310	412,150	478,900
Total Requirements by Fund	**122,201,281**	**115,159,813**	**99,132,525**	**100,253,900**
Resources by Budgetary Category				
Intergovernmental	11,088,808	10,775,412	5,362,000	5,387,000
Charges for Services	558,068	395,566	346,000	438,000
Fines and Forfeitures	720	-	-	-
Investment Earnings	292,209	399,501	629,800	629,900
Interfund Transfers	2,182,277	415,000	410,000	408,000
Sale of Capital Assets	259,232	11,500	10,000	10,000
Miscellaneous	5,530	19,841	1,000	1,000
Beginning Fund Balance	107,814,438	103,142,993	92,373,725	93,380,000
Total Resources by Budgetary Category	**122,201,281**	**115,159,813**	**99,132,525**	**100,253,900**
Full-Time Employee Equivalents	50.50	53.98	50.48	43.98

Klamath County, Oregon
2015-2016 Budget Financial Presentation
3010 Public Works

Mandate	Total Cost	Personnel Services	FTE
Road Operating	46,826,000	3,862,815	41.98
Road Reserve	49,300,000	-	-
Bicycle Trail	121,000	-	-
Klamath Falls Streets	1,513,000	-	-
Equipment Reserve	2,015,000	-	-
Weed Control	478,900	132,024	2.00
Total Mandates	**100,253,900**	**3,994,839**	**43.98**





Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Public Works	Filled	Public Works Director	1.0000	Department Head	Non-union	DF17	7	$96,494.64	$1,688.66	$7,381.84	$1,929.89	$34.58	$11,100.00	$0.00	$58.08	$183.00	$16,404.09	$135,274.78
Public Works	Filled	Asst Public Works Dir	0.4800	Part-time Non-Union	Non-Union			$20,463.41	$358.11	$1,565.45	$409.27	$16.60	$0.00	$0.00	$0.00	$0.00	$0.00	$22,812.84
Public Works	Filled	Engineer II	1.0000	Full-time Non-Union	Non-Union	UH29	7	$78,337.26	$1,370.90	$5,992.80	$1,566.75	$34.58	$11,100.00	$0.00	$14.28	$183.00	$13,317.33	$111,916.90
Public Works	Vacant	Road Construction Insp II	1.0000	Full-time Non-Union	Non-Union	UH25	1	$46,700.14	$817.25	$3,572.56	$934.00	$34.58	$11,100.00	$0.00	$14.28	$183.00	$7,939.02	$71,294.84
Public Works	Filled	Engineer I	1.0000	Full-time Non-Union	Non-Union	UH25	7	$61,279.09	$1,072.38	$4,687.85	$1,225.58	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,417.45	$90,014.22
Public Works	Filled	Chief of Party	1.0000	Full-time Non-Union	Non-Union	UH23	7	$56,729.74	$992.77	$4,339.83	$1,134.59	$34.58	$11,100.00	$0.00	$14.28	$183.00	$9,644.06	$84,172.86
Public Works	Filled	Road Construction Insp I	1.0000	Full-time Non-Union	Non-Union	UH22	7	$64,256.41	$1,124.49	$4,915.62	$1,285.13	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,923.59	$93,837.10
Public Works	Filled	Address Permit Coord	1.0000	Full-time Non-Union	Non-Union	UH20	7	$47,631.60	$833.55	$3,643.82	$952.63	$34.58	$11,100.00	$0.00	$14.28	$183.00	$8,097.37	$72,490.84
Public Works	Vacant	County Engineer	1.0000	Full-time Non-Union	Non-Union	UF30	1	$59,109.24	$1,034.41	$4,521.86	$1,182.18	$34.58	$11,100.00	$0.00	$14.28	$183.00	$10,048.57	$87,228.13
Public Works	Filled	Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF28	7	$69,847.56	$1,222.33	$5,343.34	$1,396.95	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,874.09	$101,016.13
Public Works	Filled	Environmental Res. Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	$66,994.56	$1,172.40	$5,125.08	$1,339.89	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,389.08	$97,352.88
Public Works	Filled	Public Works Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	$66,514.56	$1,164.00	$5,088.36	$1,330.29	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,307.48	$96,736.56
Public Works	Filled	Asst. Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF27	7	$66,514.56	$1,164.00	$5,088.36	$1,330.29	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,307.48	$96,736.56
Public Works	Filled	Foreman (Road)	1.0000	Full-time Non-Union	Non-Union	UF26	7	$65,872.68	$1,152.77	$5,039.26	$1,317.45	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,198.36	$95,912.39
Public Works	Filled	Foreman (Road)	1.0000	Full-time Non-Union	Non-Union	UF26	7	$67,139.47	$1,174.94	$5,136.17	$1,342.79	$34.58	$11,100.00	$0.00	$14.28	$183.00	$11,413.71	$97,538.94
Public Works	Filled	Roadside Vegetation Manager	0.5000	.50 Non-Union	Non-Union	UF22	7	$26,279.82	$459.90	$2,010.41	$525.60	$17.29	$5,550.00	$0.00	$7.14	$91.50	$4,467.57	$39,409.22
Public Works	Vacant	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	1	$42,000.49	$735.01	$3,213.04	$840.01	$34.58	$12,000.00	$0.00	$0.00	$0.00	$7,140.08	$65,963.21
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	$54,198.41	$948.47	$4,146.18	$1,083.97	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,213.73	$81,625.34
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	$53,135.70	$929.87	$4,064.88	$1,062.71	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,033.07	$80,260.82
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	$53,135.70	$929.87	$4,064.88	$1,062.71	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,033.07	$80,260.82
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$54,198.41	$948.47	$4,146.18	$1,083.97	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,213.73	$81,625.34
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$54,198.41	$948.47	$4,146.18	$1,083.97	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,213.73	$81,625.34
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$55,261.12	$967.07	$4,227.48	$1,105.22	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,394.39	$82,989.87
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$56,323.84	$985.67	$4,308.77	$1,126.48	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,575.05	$84,354.39
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$53,135.70	$929.87	$4,064.88	$1,062.71	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,033.07	$80,260.82
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$56,323.84	$985.67	$4,308.77	$1,126.48	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,575.05	$84,354.39
Public Works	Filled	Sign Person III	1.0000	Full-time Local 701	Local 701	EH05	7	$56,323.84	$985.67	$4,308.77	$1,126.48	$34.58	$12,000.00	$0.00	$0.00	$0.00	$9,575.05	$84,354.39
Public Works	Vacant	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	1	$39,989.37	$699.81	$3,059.19	$799.79	$34.58	$12,000.00	$0.00	$0.00	$0.00	$6,798.19	$63,380.94
Public Works	Filled	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Sign Person II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Bridgeman II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Weed Control Person II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,616.51	$885.79	$3,872.16	$1,012.33	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,604.81	$77,026.19
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,182.01	$843.19	$3,685.92	$963.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,190.94	$73,900.28
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,182.01	$843.19	$3,685.92	$963.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,190.94	$73,900.28
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,182.01	$843.19	$3,685.92	$963.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,190.94	$73,900.28
Public Works	Filled	Lubeman	1.0000	Full-time Local 701	Local 701	EH03	7	$48,182.01	$843.19	$3,685.92	$963.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,190.94	$73,900.28
Public Works	Filled	Bridgeman I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,182.01	$843.19	$3,685.92	$963.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$8,190.94	$73,900.28
Public Works	Filled	Utility Worker II	1.0000	Full-time Local 701	Local 701	EH02	7	$45,832.18	$802.06	$3,506.16	$916.64	$34.58	$12,000.00	$0.00	$0.00	$0.00	$7,791.47	$70,883.11
Public Works	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	2	$27,697.76	$484.71	$2,118.88	$553.96	$34.58	$11,100.00	$0.00	$14.28	$183.00	$4,708.62	$46,895.78
Public Works	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	6	$38,540.63	$674.46	$2,948.36	$770.81	$34.58	$11,100.00	$0.00	$14.28	$183.00	$6,551.91	$60,818.03
Public Works	Vacant	Engineering Aide II	1.0000	Full-time Local 121	Local 121	LH16	1	$34,654.64	$606.46	$2,651.08	$693.09	$34.58	$11,100.00	$0.00	$14.28	$183.00	$5,891.29	$55,828.42
Public Works		Overtime						$200,000.00	$3,500.00	$15,300.00	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$222,800.00
Public Works		Temporary Help						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Public Works		Vehicle Allowance						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Public Works		Exception Pay						$70,000.00	$1,225.00	$5,355.00	$1,400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,900.00	$89,880.00
Public Works		Retirement Payout						$125,000.00	$2,187.50	$9,562.50	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$139,250.00
			41.9800					**$2,674,723.90**	**$46,807.67**	**$204,616.38**	**$53,494.48**	**$1,451.84**	**$482,250.00**	**$0.00**	**$293.70**	**$3,202.50**	**$395,974.28**	**$3,862,814.74**
Public Works/Weed	Filled	Weed Control Supervisor	0.5000	.50 Non-Union	Non-Union	UF22	7	$26,279.82	$459.90	$2,010.41	$525.60	$17.29	$5,550.00	$0.00	$7.14	$91.50	$4,467.57	$39,409.22
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	7	$20,576.85	$360.09	$1,574.13	$411.54	$17.29	$5,550.00	$0.00	$7.14	$91.50	$3,498.06	$32,086.61
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	3	$17,242.64	$301.75	$1,319.06	$344.85	$17.29	$5,550.00	$0.00	$7.14	$91.50	$2,931.25	$27,805.48
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	1	$15,813.69	$276.74	$1,209.75	$316.27	$17.29	$5,550.00	$0.00	$7.14	$91.50	$2,688.33	$25,970.71
Public Works/Weed		Overtime						$6,060.00	$106.05	$463.59	$121.20	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,750.84
Public Works/Weed		Temporary Help						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
			2.00					**$85,973.00**	**$1,504.53**	**$6,576.93**	**$1,719.46**	**$69.17**	**$22,200.00**	**$0.00**	**$28.56**	**$366.00**	**$13,585.21**	**$132,022.86**
			43.98					**$2,760,696.90**	**$48,312.20**	**$211,193.31**	**$55,213.94**	**$1,521.00**	**$504,450.00**	**$0.00**	**$322.26**	**$3,568.50**	**$409,559.49**	**$3,994,837.60**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2015-16 Proposed Budget

Account	Description of Item or Project	Amount
	Road Operating Budget	
2310-3010-3011-3000-70000	Equipment - TBD	$ 15,000.00
2310-3010-3011-3000-70010	Office Equipment - Plotter/Scanner/Printer all in one	$ 30,000.00
2310-3010-3011-3000-70050	Communications Equipment - TBD	$ 20,000.00
2310-3010-3011-3000-70060	Survey Equipment - TBD	$ 10,000.00
2310-3010-3011-3000-70210	Grounds Improvement - TBD	$ 20,000.00
2310-3010-3011-3000-70305	Rights of Way - TBD	$ 100,000.00
2310-3010-3011-3000-70310	Railroad Crossing & Traffic Signal - TBD	$ 20,000.00
	Total	**$ 215,000.00**
	Bike Trails	
2310-3010-3012-3000-70340	Right of Way & Bike Ways Construction - TBD	$ 114,000.00
	Total	**$ 114,000.00**
	Road Reserve	
2310-3010-3013-3000-70320	Bridge Construction - Bridge Deck & Grind (2) TBD	$ 2,000,000.00
2310-3010-3013-3000-70330	Altamont Project - Construction/Design for Laverne Ave	$ 1,000,000.00
	Total	**$ 3,000,000.00**
	Equipment Reserve	
2310-3010-3050-3000-70000	Equipment - Crack Sealer/Replace 701 & 707 (Graders)	$ 660,000.00
	Total	**$ 660,000.00**
	Total	$ 3,989,000

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2310	Road					
				3010	Road					
				R41	Interest					
0.00	7,197.80	15,000.00	0.00	3050-3000-4495	Investments - Interest On	0.00	15,000.00	15,000.00	0.00	0.00
0.00	7,197.80	15,000.00	0.00		Interest Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				R70	Interfund Transfers					
1,124,632.08	0.00	0.00	0.00	3050-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
400,000.00	400,000.00	400,000.00	0.00	3050-3000-4931	Trans - Road	0.00	400,000.00	400,000.00	0.00	0.00
1,524,632.08	400,000.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
				R90	Fund Balances					
0.00	1,515,642.83	1,630,375.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	1,600,000.00	1,600,000.00	0.00	0.00
0.00	1,515,642.83	1,630,375.00	0.00		Fund Balances Totals:	0.00	1,600,000.00	1,600,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REVENUES TOTALS:	0.00	2,015,000.00	2,015,000.00	0.00	0.00
				E20	Material and Services					
8,989.25	0.00	0.00	0.00	3050-3000-6330	Equipment	0.00	3,600.00	3,600.00	0.00	0.00
8,989.25	0.00	0.00	0.00		Material and Services Totals:	0.00	3,600.00	3,600.00	0.00	0.00
				E30	Capital Outlay					
0.00	10,268.03	375,250.00	0.00	3050-3000-7000	Equipment	0.00	660,000.00	660,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7005	Communications Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	10,268.03	375,250.00	0.00		Capital Outlay Totals:	0.00	660,000.00	660,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,670,125.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	1,351,400.00	1,351,400.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,670,125.00	0.00		Fund Balance & Reserves Totals:	0.00	1,351,400.00	1,351,400.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,515,642.83	1,912,572.60	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,515,642.83	1,912,572.60	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		EXPENDITURES TOTALS:	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		DEPARTMENT REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		DEPARTMENT EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		FUND REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		FUND EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REPORT REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REPORT EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5030	Weed					
				3010	Road					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-3000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
13,000.00	13,000.00	8,000.00	0.00	3050-3000-4931	Trans - Weed Control	0.00	8,000.00	8,000.00	0.00	0.00
13,000.00	13,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				R90	Fund Balances					
74,669.86	80,312.86	87,000.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	85,000.00	85,000.00	0.00	0.00
74,669.86	80,312.86	87,000.00	0.00		Fund Balances Totals:	0.00	85,000.00	85,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REVENUES TOTALS:	0.00	93,000.00	93,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-3000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-3000-7000	Equipment	0.00	100.00	100.00	0.00	0.00
7,357.00	0.00	25,000.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
7,357.00	0.00	25,000.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	92,900.00	92,900.00	0.00	0.00
0.00	0.00	70,000.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	70,000.00	0.00		Fund Balance & Reserves Totals:	0.00	92,900.00	92,900.00	0.00	0.00
				E90	Unappropriated Fund Balance					
80,312.86	93,312.86	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
80,312.86	93,312.86	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		EXPENDITURES TOTALS:	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		DEPARTMENT REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		DEPARTMENT EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		FUND REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		FUND EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REPORT REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REPORT EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2310	Road					
				3010	Road					
				R30	Charges for Service					
330,421.39	156,173.76	125,000.00	0.00	3011-3000-4304	Reimbursements	0.00	50,000.00	50,000.00	0.00	0.00
20,828.90	18,509.85	12,000.00	0.00	3011-3000-4305	Rental Income	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
200.00	3,590.21	1,000.00	0.00	3011-3000-4331	Receipts - Bond	0.00	1,000.00	1,000.00	0.00	0.00
351,450.29	178,273.82	138,000.00	0.00		Charges for Service Totals:	0.00	63,000.00	63,000.00	0.00	0.00
				R31	Interdepartmental Charges					
7,578.98	5,000.00	8,000.00	0.00	3011-3000-4398	Intradepartmental Service Chg	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4398	Charges for Services - Interna	0.00	100,000.00	100,000.00	0.00	0.00
7,578.98	5,000.00	8,000.00	0.00		Interdepartmental Charges Totals:	0.00	110,000.00	110,000.00	0.00	0.00
				R40	Other Local Revenue					
4,707.62	19,840.78	1,000.00	0.00	3011-3000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
4,707.62	19,840.78	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
103,186.28	152,780.66	300,000.00	0.00	3011-3000-4495	Investments - Interest On	0.00	300,000.00	300,000.00	0.00	0.00
103,186.28	152,780.66	300,000.00	0.00		Interest Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				R42	Sale of Capital Assets					
259,231.60	11,500.00	10,000.00	0.00	3011-3000-4499	Sales - Surplus Property	0.00	10,000.00	10,000.00	0.00	0.00
259,231.60	11,500.00	10,000.00	0.00		Sale of Capital Assets Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				R50	Federal Government					
5,631,223.29	5,503,455.08	265,000.00	0.00	3011-3000-4604	Receipts - Federal Forest	0.00	265,000.00	265,000.00	0.00	0.00
991,652.00	606,095.08	550,000.00	0.00	3011-3000-4631	Funds - Federal STP	0.00	575,000.00	575,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,639.60	3,006.73	1,000.00	0.00	3011-3000-4631	Leases - Mineral	0.00	1,000.00	1,000.00	0.00	0.00
42.45	103.25	1,000.00	0.00	3011-3000-4631	Sales - BLM Land	0.00	1,000.00	1,000.00	0.00	0.00
6,624,557.34	6,112,660.14	817,000.00	0.00		Federal Government Totals:	0.00	842,000.00	842,000.00	0.00	0.00
				R51	State of Oregon					
4,419,608.10	4,616,123.70	4,500,000.00	0.00	3011-3000-4531	Motor Vehicle Apportionment	0.00	4,500,000.00	4,500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	Funds Exchange	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	ODOT Partnering	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	SB 994	0.00	0.00	0.00	0.00	0.00
4,419,608.10	4,616,123.70	4,500,000.00	0.00		State of Oregon Totals:	0.00	4,500,000.00	4,500,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3011-3000-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00	3011-3000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
38,860,089.90	40,880,765.76	38,000,000.00	0.00	3011-3000-4995	Beginning Fund Balance	0.00	41,000,000.00	41,000,000.00	0.00	0.00
38,860,089.90	40,880,765.76	38,000,000.00	0.00		Fund Balances Totals:	0.00	41,000,000.00	41,000,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REVENUES TOTALS:	0.00	46,826,000.00	46,826,000.00	0.00	0.00
				E10	Personnel Services					
2,537,602.68	2,307,085.84	2,583,724.00	0.00	3011-3000-5000	Salaries and Wages	41.98	2,349,724.00	2,349,724.00	0.00	0.00
57,940.45	57,188.41	150,000.00	0.00	3011-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
94,555.11	76,622.31	200,000.00	0.00	3011-3000-5011	Overtime	0.00	200,000.00	200,000.00	0.00	0.00
0.00	0.00	125,000.00	0.00	3011-3000-5020	Retirement Payout	0.00	125,000.00	125,000.00	0.00	0.00
190,728.95	173,999.41	234,044.00	0.00	3011-3000-5110	FICA	0.00	204,616.00	204,616.00	0.00	0.00
1,316.54	1,300.74	1,739.00	0.00	3011-3000-5120	Workmans Compensation Tax	0.00	1,452.00	1,452.00	0.00	0.00
407,794.55	395,513.02	525,000.00	0.00	3011-3000-5130	Medical Insurance	0.00	482,250.00	482,250.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
408.71	392.48	545.00	0.00	3011-3000-5133	Life Insurance	0.00	294.00	294.00	0.00	0.00
334.90	319.60	469.00	0.00	3011-3000-5134	Short Term Disability	0.00	3,203.00	3,203.00	0.00	0.00
264,998.71	354,536.31	457,521.00	0.00	3011-3000-5140	Retirement - General	0.00	395,974.00	395,974.00	0.00	0.00
61,889.64	55,751.92	53,540.00	0.00	3011-3000-5156	Unemployment Compensation	0.00	46,808.00	46,808.00	0.00	0.00
88,971.08	79,264.06	61,188.00	0.00	3011-3000-5157	Workmans Compensation	0.00	53,494.00	53,494.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,706,541.32	3,501,974.10	4,392,770.00	0.00		Personnel Services Totals:	41.98	3,862,815.00	3,862,815.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3011-3000-6100	Insurance	0.00	10,500.00	10,500.00	0.00	0.00
65,630.48	12,611.51	75,000.00	0.00	3011-3000-6101	Insurance - Pollution Liabilty	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6110	Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
193,491.06	1,096,834.63	555,000.00	0.00	3011-3000-6200	Contract Services	0.00	475,000.00	475,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6200	Contract Personnel Services	0.00	175,000.00	175,000.00	0.00	0.00
2,484.45	1,250.52	2,500.00	0.00	3011-3000-6203	Legal Notice Publish	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6234	Lock Repair & Replace	0.00	100.00	100.00	0.00	0.00
1,200.00	1,540.00	1,500.00	0.00	3011-3000-6234	Security & Alarms	0.00	1,500.00	1,500.00	0.00	0.00
10,200.00	10,200.00	12,000.00	0.00	3011-3000-6235	Janitorial Services	0.00	12,000.00	12,000.00	0.00	0.00
2,618.68	3,859.81	6,000.00	0.00	3011-3000-6250	Contract Maintenance	0.00	5,000.00	5,000.00	0.00	0.00
2,079.65	1,165.85	4,000.00	0.00	3011-3000-6251	Survey Expense	0.00	4,000.00	4,000.00	0.00	0.00
26,421.31	34,150.85	30,000.00	0.00	3011-3000-6310	Dues & Fees	0.00	25,000.00	25,000.00	0.00	0.00
774.00	1,000.00	1,000.00	0.00	3011-3000-6320	CDL Physicals	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	5,000.00	0.00	3011-3000-6330	Equipment	0.00	5,000.00	5,000.00	0.00	0.00
11,552.29	307.76	1,000.00	0.00	3011-3000-6330	Office Equipment	0.00	1,000.00	1,000.00	0.00	0.00
11,890.38	3,517.23	7,000.00	0.00	3011-3000-6331	Computer Software	0.00	7,000.00	7,000.00	0.00	0.00
14,861.92	2,825.59	15,000.00	0.00	3011-3000-6332	Tools	0.00	15,000.00	15,000.00	0.00	0.00
72,071.25	73,697.70	550,000.00	0.00	3011-3000-6333	Vehicle Fuel	0.00	150,000.00	150,000.00	0.00	0.00
339,949.18	229,894.37	0.00	0.00	3011-3000-6333	Vehicle Fuel - Diesel	0.00	400,000.00	400,000.00	0.00	0.00
261.48	0.00	500.00	0.00	3011-3000-6404	Special Assessments	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6405	Irrigation Taxes	0.00	3,500.00	3,500.00	0.00	0.00
18,206.47	0.00	0.00	0.00	3011-3000-6409	To Malin	0.00	0.00	0.00	0.00	0.00
20,931.45	0.00	0.00	0.00	3011-3000-6409	To Merrill	0.00	0.00	0.00	0.00	0.00
18,146.58	0.00	0.00	0.00	3011-3000-6409	To Bonanza	0.00	0.00	0.00	0.00	0.00
26,501.20	0.00	0.00	0.00	3011-3000-6409	To Chiloquin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
26,797.83	0.00	40,000.00	0.00	3011-3000-6531	Supplies Equipment Rent	0.00	40,000.00	40,000.00	0.00	0.00
131,755.43	44,693.06	67,000.00	0.00	3011-3000-6535	Equipment Maint & Repair	0.00	60,000.00	60,000.00	0.00	0.00
150,088.62	149,430.04	180,000.00	0.00	3011-3000-6536	Vehicle Maint & Repair	0.00	150,000.00	150,000.00	0.00	0.00
15,454.98	8,964.26	35,000.00	0.00	3011-3000-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3011-3000-6539	Elevator Maintenance & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,469.78	4,000.00	0.00	3011-3000-6539	Grounds Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
7,405.86	4,846.03	10,000.00	0.00	3011-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
51,044.13	71,328.68	47,000.00	0.00	3011-3000-6601	Supplies - Other	0.00	45,000.00	45,000.00	0.00	0.00
0.00	731.81	1,000.00	0.00	3011-3000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
1,395.70	946.68	2,000.00	0.00	3011-3000-6603	Postage	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6612	Janitorial Supplies	0.00	750.00	750.00	0.00	0.00
4,366.46	3,930.01	5,000.00	0.00	3011-3000-6621	Uniform Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
43,208.64	55,480.44	75,000.00	0.00	3011-3000-6630	Tires	0.00	75,000.00	75,000.00	0.00	0.00
122,544.79	170,128.95	175,000.00	0.00	3011-3000-6630	Asphalt	0.00	300,000.00	300,000.00	0.00	0.00
1,390,651.47	1,511,022.52	2,000,000.00	0.00	3011-3000-6631	Chip Oil	0.00	2,000,000.00	2,000,000.00	0.00	0.00
591.78	16,238.40	12,000.00	0.00	3011-3000-6631	Bridge Materials	0.00	12,000.00	12,000.00	0.00	0.00
37,907.61	27,936.38	50,000.00	0.00	3011-3000-6632	Signs	0.00	50,000.00	50,000.00	0.00	0.00
175,162.90	37,896.73	1,000,000.00	0.00	3011-3000-6632	Rock Purchase	0.00	500,000.00	500,000.00	0.00	0.00
274,516.67	412,056.42	350,000.00	0.00	3011-3000-6633	Striping Paint	0.00	350,000.00	350,000.00	0.00	0.00
301.81	0.00	40,000.00	0.00	3011-3000-6633	Culvert	0.00	40,000.00	40,000.00	0.00	0.00
2,292.90	117.32	3,000.00	0.00	3011-3000-6634	Guardrails	0.00	3,000.00	3,000.00	0.00	0.00
35,274.60	34,405.00	45,000.00	0.00	3011-3000-6634	Weed Control Chemicals	0.00	70,000.00	70,000.00	0.00	0.00
843.38	1,832.71	2,000.00	0.00	3011-3000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
436.40	716.97	1,000.00	0.00	3011-3000-6701	Supv Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
5,220.05	524.40	5,000.00	0.00	3011-3000-6702	Staff Travel & Training	0.00	5,000.00	5,000.00	0.00	0.00
25,863.16	21,958.12	25,000.00	0.00	3011-3000-6750	Utilities - Gas	0.00	25,000.00	25,000.00	0.00	0.00
12,350.64	10,039.10	20,000.00	0.00	3011-3000-6751	Utilities - Water & Sewer	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6751	Utilities - Geothermal	0.00	0.00	0.00	0.00	0.00
72,725.32	72,187.07	80,000.00	0.00	3011-3000-6752	Utilities - Electricity	0.00	80,000.00	80,000.00	0.00	0.00
9,151.11	6,062.25	12,000.00	0.00	3011-3000-6752	Utilites - Traffic Signals	0.00	12,000.00	12,000.00	0.00	0.00
0.00	32.08	0.00	0.00	3011-3000-6753	Utilities - Cable TV	0.00	600.00	600.00	0.00	0.00
12,925.64	11,992.62	15,000.00	0.00	3011-3000-6753	Garbage Pickup	0.00	7,000.00	7,000.00	0.00	0.00
15,959.99	15,020.31	17,000.00	0.00	3011-3000-6755	Telephone	0.00	17,000.00	17,000.00	0.00	0.00
3,465,509.70	4,164,843.96	5,583,500.00	0.00		Material and Services Totals:	0.00	5,203,200.00	5,203,200.00	0.00	0.00
				E21	Interdepartmental Charges					
260,106.00	375,430.00	288,824.00	0.00	3011-3000-6990	Internal Services	0.00	305,065.00	305,065.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
53,680.00	54,108.00	58,337.00	0.00	3011-3000-6991	Facility Services	0.00	57,639.00	57,639.00	0.00	0.00
11,250.00	10,500.00	10,846.00	0.00	3011-3000-6992	Steering Comm Hardware Chg	0.00	11,760.00	11,760.00	0.00	0.00
4,725.00	7,520.00	9,513.00	0.00	3011-3000-6993	Steering Comm User Chg	0.00	9,500.00	9,500.00	0.00	0.00
85,645.00	84,109.00	84,254.00	0.00	3011-3000-6994	Risk Management	0.00	77,622.00	77,622.00	0.00	0.00
139,507.00	157,496.00	157,767.00	0.00	3011-3000-6995	Insurance Liability	0.00	152,604.00	152,604.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
2,500.00	500.00	250.00	0.00	3011-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
75,517.26	84,189.81	80,000.00	0.00	3011-3000-6998	Weed Control - Internal	0.00	95,000.00	95,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Contract Services - Internal	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Office Supplies - Internal	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Solid Waste Fees - Internal	0.00	8,000.00	8,000.00	0.00	0.00
632,930.26	773,852.81	689,791.00	0.00		Interdepartmental Charges Totals:	0.00	809,690.00	809,690.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	15,000.00	0.00	3011-3000-7000	Equipment	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00	3011-3000-7001	Office Equipment	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7005	Communications Equipment	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3011-3000-7006	Survey Equipment	0.00	10,000.00	10,000.00	0.00	0.00
48,022.00	0.00	25,000.00	0.00	3011-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
1,053,112.58	0.00	0.00	0.00	3011-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7021	Grounds Improvement	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	500.00	100,000.00	0.00	3011-3000-7030	Rights of Way	0.00	100,000.00	100,000.00	0.00	0.00
8,243.75	48.00	20,000.00	0.00	3011-3000-7031	Railroad Cross & Traff Signal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7032	Bridge Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7032	Sprague River Bridge	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7033	Road Constructions	0.00	0.00	0.00	0.00	0.00
1,109,378.33	548.00	240,000.00	0.00		Capital Outlay Totals:	0.00	215,000.00	215,000.00	0.00	0.00
				E31	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3011-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
400,000.00	400,000.00	400,000.00	0.00	3011-3000-9003	Trans - Equipment Reserve	0.00	400,000.00	400,000.00	0.00	0.00
437,284.74	0.00	0.00	0.00	3011-3000-9301	Trans - K-Falls Streets	0.00	0.00	0.00	0.00	0.00
837,284.74	400,000.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	2,469,939.00	0.00	3011-3000-9800	Operating Contingency	0.00	1,335,295.00	1,335,295.00	0.00	0.00
0.00	0.00	2,469,939.00	0.00		Contigencies Totals:	0.00	1,335,295.00	1,335,295.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	20,000,000.00	0.00	3011-3000-9900	Reserve Future Expenditures	0.00	25,000,000.00	25,000,000.00	0.00	0.00
28,285,850.54	31,639,305.62	0.00	0.00	3011-3000-9915	RFE - Federal Forest Receipts	0.00	0.00	0.00	0.00	0.00
28,285,850.54	31,639,305.62	20,000,000.00	0.00		Fund Balance & Reserves Totals:	0.00	25,000,000.00	25,000,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
12,594,915.22	11,498,420.37	10,000,000.00	0.00	3011-3000-9990	Unappropriated Fund Balance	0.00	10,000,000.00	10,000,000.00	0.00	0.00
12,594,915.22	11,498,420.37	10,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	10,000,000.00	10,000,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		EXPENDITURES TOTALS:	41.98	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		DEPARTMENT REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		DEPARTMENT EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(41.98)	0.00	0.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		FUND REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		FUND EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(41.98)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REPORT REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REPORT EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(41.98)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2310	Road					
				3010	Road					
				R41	Interest					
354.86	0.00	1,000.00	0.00	3012-3000-4495	Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
354.86	0.00	1,000.00	0.00		Interest Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R51	State of Oregon					
44,642.51	46,627.51	45,000.00	0.00	3012-3000-4531	Motor Vehicle Apportionment	0.00	45,000.00	45,000.00	0.00	0.00
44,642.51	46,627.51	45,000.00	0.00		State of Oregon Totals:	0.00	45,000.00	45,000.00	0.00	0.00
				R70	Interfund Transfers					
205,359.90	0.00	0.00	0.00	3012-3000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	42,781.96	40,000.00	0.00	3012-3000-4995	Beginning Fund Balance	0.00	75,000.00	75,000.00	0.00	0.00
0.00	42,781.96	40,000.00	0.00		Fund Balances Totals:	0.00	75,000.00	75,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REVENUES TOTALS:	0.00	121,000.00	121,000.00	0.00	0.00
				E20	Material and Services					
3,652.86	0.00	7,000.00	0.00	3012-3000-6539	Grounds Maint & Repair	0.00	7,000.00	7,000.00	0.00	0.00
3,652.86	0.00	7,000.00	0.00		Material and Services Totals:	0.00	7,000.00	7,000.00	0.00	0.00
				E30	Capital Outlay					
203,922.45	59,749.98	79,000.00	0.00	3012-3000-7034	Right & Bike Way Const	0.00	114,000.00	114,000.00	0.00	0.00
203,922.45	59,749.98	79,000.00	0.00		Capital Outlay Totals:	0.00	114,000.00	114,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3012-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
42,781.96	29,659.49	0.00	0.00	3012-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
42,781.96	29,659.49	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		EXPENDITURES TOTALS:	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		DEPARTMENT REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		DEPARTMENT EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		FUND REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		FUND EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REPORT REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REPORT EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2312	Road Bicycle Trail					
				3010	Road					
				R41	Interest					
0.00	0.00	0.00	0.00	3012-3000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	3012-3000-4531	Motor Vehicle Apportionment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
205,359.90	0.00	0.00	0.00	3012-3000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3012-3000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3012-3000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3012-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-6998	Weed Control - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3012-3000-7034	Right & Bike Way Const	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
205,359.90	0.00	0.00	0.00	3012-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3012-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3012-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Bicycle Trail Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
205,359.90	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2310	Road					
				3010	Road					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3013-3000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
180,755.60	227,813.89	300,000.00	0.00	3013-3000-4495	Investments - Interest On	0.00	300,000.00	300,000.00	0.00	0.00
180,755.60	227,813.89	300,000.00	0.00		Interest Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3013-3000-4931	Trans - Road Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
65,882,357.17	57,653,106.81	50,000,000.00	0.00	3013-3000-4995	Beginning Fund Balance	0.00	49,000,000.00	49,000,000.00	0.00	0.00
65,882,357.17	57,653,106.81	50,000,000.00	0.00		Fund Balances Totals:	0.00	49,000,000.00	49,000,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REVENUES TOTALS:	0.00	49,300,000.00	49,300,000.00	0.00	0.00
				E20	Material and Services					
3,700,000.00	450,000.00	0.00	0.00	3013-3000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
120.00	120.00	0.00	0.00	3013-3000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6311	Bank Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3013-3000-6540	Public Road Repair and Maint	0.00	10,000.00	10,000.00	0.00	0.00
3,700,120.00	450,120.00	10,000.00	0.00		Material and Services Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E30	Capital Outlay					
157,459.98	0.00	0.00	0.00	3013-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
1,417,757.65	1,214,097.87	3,000,000.00	0.00	3013-3000-7032	Bridge Construction	0.00	2,000,000.00	2,000,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,134,668.33	1,204,367.57	2,600,000.00	0.00	3013-3000-7033	Road Constructions	0.00	1,000,000.00	1,000,000.00	0.00	0.00
2,709,885.96	2,418,465.44	5,600,000.00	0.00		Capital Outlay Totals:	0.00	3,000,000.00	3,000,000.00	0.00	0.00
				E31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3013-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
2,000,000.00	1,700,000.00	1,700,000.00	0.00	3013-3000-9203	Trans - Sheriff Patrol	0.00	850,000.00	850,000.00	0.00	0.00
2,000,000.00	1,700,000.00	1,700,000.00	0.00		Interfund Transfers Totals:	0.00	850,000.00	850,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	10,000,000.00	0.00	3013-3000-9800	Operating Contingency	0.00	10,000,000.00	10,000,000.00	0.00	0.00
0.00	0.00	10,000,000.00	0.00		Contigencies Totals:	0.00	10,000,000.00	10,000,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	30,990,000.00	0.00	3013-3000-9900	Reserve Future Expenditures	0.00	34,440,000.00	34,440,000.00	0.00	0.00
0.00	0.00	2,000,000.00	0.00	3013-3000-9910	Reserve Capital Outlay	0.00	1,000,000.00	1,000,000.00	0.00	0.00
0.00	0.00	32,990,000.00	0.00		Fund Balance & Reserves Totals:	0.00	35,440,000.00	35,440,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
57,653,106.81	53,312,335.26	0.00	0.00	3013-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
57,653,106.81	53,312,335.26	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		EXPENDITURES TOTALS:	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		DEPARTMENT REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		DEPARTMENT EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		FUND REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		FUND EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REPORT REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REPORT EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5030	Weed					
				3010	Road					
				R21	Fines and Forfeitures					
720.00	0.00	0.00	0.00	3014-3000-4231	Fines	0.00	0.00	0.00	0.00	0.00
720.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
199,038.91	212,294.96	200,000.00	0.00	3014-3000-4331	Contract Weed Spray	0.00	165,000.00	165,000.00	0.00	0.00
199,038.91	212,294.96	200,000.00	0.00		Charges for Service Totals:	0.00	165,000.00	165,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	3014-3000-4398	Charges for Services - Intenra	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				R40	Other Local Revenue					
822.12	0.00	0.00	0.00	3014-3000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
822.12	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
609.25	837.54	800.00	0.00	3014-3000-4495	Investments - Interest On	0.00	900.00	900.00	0.00	0.00
609.25	837.54	800.00	0.00		Interest Totals:	0.00	900.00	900.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	3014-3000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	3014-3000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3014-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
169,300.88	155,865.02	116,350.00	0.00	3014-3000-4995	Beginning Fund Balance	0.00	120,000.00	120,000.00	0.00	0.00
169,300.88	155,865.02	116,350.00	0.00		Fund Balances Totals:	0.00	120,000.00	120,000.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		REVENUES TOTALS:	0.00	385,900.00	385,900.00	0.00	0.00
				E10	Personnel Services					
72,006.89	75,476.01	78,774.00	0.00	3014-3000-5000	Salaries and Wages	2.00	79,973.00	79,973.00	0.00	0.00
23,941.10	15,299.28	36,790.00	0.00	3014-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
3,564.14	1,301.73	6,060.00	0.00	3014-3000-5011	Overtime	0.00	6,000.00	6,000.00	0.00	0.00
7,355.19	6,719.39	9,304.00	0.00	3014-3000-5110	FICA	0.00	6,577.00	6,577.00	0.00	0.00
84.81	83.20	121.00	0.00	3014-3000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
12,489.86	15,900.00	36,750.00	0.00	3014-3000-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
38.39	38.28	73.00	0.00	3014-3000-5133	Life Insurance	0.00	29.00	29.00	0.00	0.00
37.40	37.40	71.00	0.00	3014-3000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
7,920.78	11,917.98	19,646.00	0.00	3014-3000-5140	Retirement - General	0.00	13,585.00	13,585.00	0.00	0.00
2,288.72	2,117.68	2,128.00	0.00	3014-3000-5156	Unemployment Compensation	0.00	1,505.00	1,505.00	0.00	0.00
3,442.85	3,316.43	2,432.00	0.00	3014-3000-5157	Workmans Compensation	0.00	1,720.00	1,720.00	0.00	0.00
133,170.13	132,207.38	192,149.00	0.00		Personnel Services Totals:	2.00	132,024.00	132,024.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3014-3000-6100	Insurance	0.00	3,771.00	3,771.00	0.00	0.00
7,550.00	10,060.03	17,600.00	0.00	3014-3000-6101	Insurance - Pollution Liabilty	0.00	0.00	0.00	0.00	0.00
5,000.00	18,361.75	1,650.00	0.00	3014-3000-6200	Contract Services	0.00	1,750.00	1,750.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6200	Contract Personnel Services	0.00	50,000.00	50,000.00	0.00	0.00
865.74	999.67	1,500.00	0.00	3014-3000-6203	Legal Notice Publish	0.00	1,500.00	1,500.00	0.00	0.00
6.00	6.00	50.00	0.00	3014-3000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	3014-3000-6251	Biological Control	0.00	200.00	200.00	0.00	0.00
480.00	470.50	600.00	0.00	3014-3000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
1,373.91	2,207.34	2,500.00	0.00	3014-3000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
12,014.98	11,515.14	16,000.00	0.00	3014-3000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3014-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
2,102.79	905.43	5,000.00	0.00	3014-3000-6535	Equipment Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
3,405.39	8,836.43	7,500.00	0.00	3014-3000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
18.21	2.45	400.00	0.00	3014-3000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
138.16	795.51	2,000.00	0.00	3014-3000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.66	0.00	100.00	0.00	3014-3000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6630	Tires	0.00	3,000.00	3,000.00	0.00	0.00
9,679.38	8,899.23	15,000.00	0.00	3014-3000-6634	Weed Control Chemicals	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	500.00	0.00	3014-3000-6701	Mgmt Travel & Training	0.00	500.00	500.00	0.00	0.00
1,162.05	0.00	1,500.00	0.00	3014-3000-6702	Staff Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
240.74	167.41	500.00	0.00	3014-3000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
44,038.01	63,226.89	72,600.00	0.00		Material and Services Totals:	0.00	90,721.00	90,721.00	0.00	0.00
				E21	Interdepartmental Charges					
17,094.00	17,094.00	17,094.00	0.00	3014-3000-6990	Internal Services	0.00	13,116.00	13,116.00	0.00	0.00
1,005.00	1,013.00	1,093.00	0.00	3014-3000-6991	Facility Services	0.00	1,080.00	1,080.00	0.00	0.00
105.00	105.00	0.00	0.00	3014-3000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
1,603.00	1,680.00	1,486.00	0.00	3014-3000-6994	Risk Management	0.00	1,889.00	1,889.00	0.00	0.00
2,611.00	3,146.00	2,783.00	0.00	3014-3000-6995	Insurance Liability	0.00	3,714.00	3,714.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6998	Intradepartmental Admin Chgs	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6998	Vehicle Fuel - Internal	0.00	16,000.00	16,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Contract Services - Internal	0.00	7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Solid Waste Fees - Internal	0.00	50.00	50.00	0.00	0.00
22,418.00	23,038.00	22,456.00	0.00		Interdepartmental Charges Totals:	0.00	45,549.00	45,549.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3014-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
13,000.00	13,000.00	8,000.00	0.00	3014-3000-9003	Trans - Equipment Reserve	0.00	8,000.00	8,000.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00	3014-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
15,000.00	15,000.00	10,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	19,945.00	0.00	3014-3000-9800	Operating Contingency	0.00	39,606.00	39,606.00	0.00	0.00
0.00	0.00	19,945.00	0.00		Contigencies Totals:	0.00	39,606.00	39,606.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3014-3000-9900	Reserve Future Expenditures	0.00	70,000.00	70,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	70,000.00	70,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
155,865.02	135,525.25	0.00	0.00	3014-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
155,865.02	135,525.25	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		EXPENDITURES TOTALS:	2.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		DEPARTMENT REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		DEPARTMENT EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(2.00)	0.00	0.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		FUND REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		FUND EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	(2.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
370,491.16	368,997.52	317,150.00	0.00		REPORT REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		REPORT EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2016

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2311	Road Klamath Falls Streets					
				3010	Road					
				R41	Interest					
7,302.76	10,869.59	13,000.00	0.00	3015-3000-4495	Investments - Interest On	0.00	13,000.00	13,000.00	0.00	0.00
7,302.76	10,869.59	13,000.00	0.00		Interest Totals:	0.00	13,000.00	13,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	3015-3000-4604	Receipts - Federal Forest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
437,284.74	0.00	0.00	0.00	3015-3000-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
437,284.74	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,622,659.87	2,814,517.37	2,500,000.00	0.00	3015-3000-4995	Beginning Fund Balance	0.00	1,500,000.00	1,500,000.00	0.00	0.00
2,622,659.87	2,814,517.37	2,500,000.00	0.00		Fund Balances Totals:	0.00	1,500,000.00	1,500,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REVENUES TOTALS:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3015-3000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
252,730.00	118,093.08	2,513,000.00	0.00	3015-3000-6206	Special Projects	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-6250	Street Maintenance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
252,730.00	118,093.08	2,513,000.00	0.00		Material and Services Totals:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3015-3000-7033	Road Constructions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	3015-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
2,814,517.37	2,707,293.88	0.00	0.00	3015-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,814,517.37	2,707,293.88	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		DEPARTMENT REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		FUND REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		FUND EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Klamath Falls Streets Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REPORT REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REPORT EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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