Proposed Budget

2016-2017

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
2016-2017 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	5
Legislative Initiatives that Impact the Recommended Budget	6
Short-Term Financial and Other Initiatives that Impact the Recommended Budget	7
Long-Term Financial and Other Matters that Impact the Recommended Budget	8
Significant Departmental and Fund Highlights and Issues	9
Processes Used to Develop the Budget and Organization	10
Conclusion	11
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	22
Appendix G: Wage Tables	24
Appendix H: General Fund Budget Assumptions	43
Appendix I: All Funds Summary	46

BUDGET PRESENTATION

Compensation Committee
General Government
- Treasurer
- Assessor
- Tax Collector
- Clerk
- Commissioner
- Surveyor
- Other Funds

Agriculture
- Taylor Grazing
- Watermster
- OSU Extension

Community Development
- Community Development
  - Solid Waste
  - Parks
  - Planning
  - Building
  - Onsite
  - Code Enforcement
- Other Funds

Klamath County, Oregon
2016-2017 Budget Presentation
Table of Contents

BUDGET PRESENTATION
(continued)

Community Services
- Law Library
- Museum
- Fairgrounds

Human Services
- Public Health
- Mental Health
- Veterans

Internal Services
- General Administration
- Human Resources
- Counsel
- Finance
- Information Technology
- Geographic Information Systems
- Multimedia
- Maintenance
- Other Funds

Public Safety
- District Attorney
- Justice Court
- Sheriff
- Animal Control
- Juvenile
- Community Corrections
- Emergency Management
- State Courts
- Other Funds

Public Works
- Public Works

INTRODUCTORY SECTION

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Mission, Values and Vision Statement

Klamath County, Oregon

2016-17 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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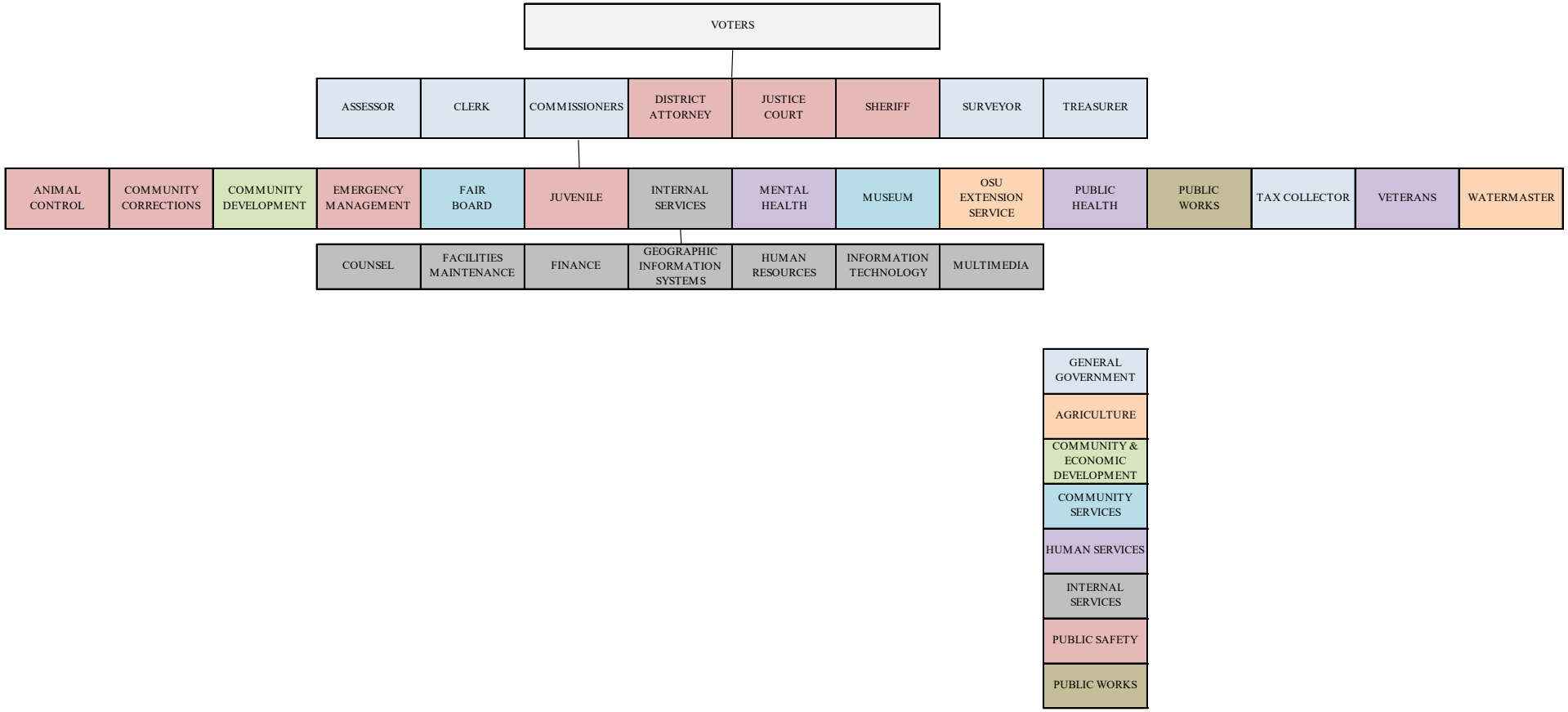
Klamath County, Oregon
2016-2017 Budget Presentation
Organizational Chart



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Klamath County, Oregon
2016-2017 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
2016-2017 Budget Presentation
List of Appointed Officials

Position	Name
Animal Control Officer	James Nielsen
Building Official	Gregory Seger
Chief Financial Officer	Jason Link
Community Corrections Director	Kiki Parker-Rose
Community Development Manager	Stephanie Brown
County Counsel	Dave Groff
Developmental Disability Director	Carrie Buck
Emergency Manager	Morgan Lindsay
Fair Manager	Richard Hoggarth
Human Resources Director	Daneen Dail
Information Technology Director	Randall Paul
Juvenile Director	Dan Golden
Maintenance Director	Thomas Banks
Museum Manager	Todd Kepple
Onsite Manager	Debbie Lawhorn
Planning Director	Mark Gallagher
Public Health Director	Marilynn Sutherland
Public Works Director	Stan Strickland
Tax Collector & Property Manager	Rafael Hernandez
Solid Waste & Parks Manager	Tom Crist
Veterans Service Officer	Kathy Pierce

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Klamath County, Oregon
2016-2017 Budget Presentation
List of Boards, Committees and Commissions

Administrative Advisory Committee
Ambulance Advisory Board
Bicycle & Pedestrian 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
Developmental Disabilities Advisory Board
Dock Commission
Dog Commission
DUII Task Force Committee
Economic Development Advisory Committee
Board of Equalization
Energy Advisory Committee
Fair Board
Farm Use Board of Review
Grazing Advisory Committee
Health Board
Historical Landmark Commission
Law Library Advisory Board
Local Alcohol and Drug Planning Committee
Local Public Safety Advisory Committee
Local Public Safety Coordinating Council
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 Grant Review Panel
Veterans Advisory Council
Water Resources Advisory Committee
Weed Control Advisory Committee
Wolf Depredation Compensation Committee

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Klamath County, Oregon
2016-2017 Budget Presentation
Budget Calendar

Prepare Budget Documents	January through April 10, 2016
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 25, 2016
Post Notice of Budget Committee Meeting on website	March 23, 2016
Budget Committee Meetings	April 11, 2016 through April 15, 2016
Submit CAFFA Grant to State of Oregon	May 2, 2016
Prepare Budget Summary	May 3, 2016 through June 12, 2016
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 10, 2016
Public Hearing by Board of Commissioners	June 21, 2016
Board of Commissioners Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 21, 2016
Certify Taxes to County Assessor	July 15, 2016

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BUDGET MESSAGE

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KLAMATH COUNTY
OREGON

FINANCE & BUDGET OFFICE

April 11, 2016

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

The total proposed Klamath County budget for fiscal year 2016-2017 is $185,676,009 compared to the adopted budget for fiscal year 2015-2016 of $185,452,903. The proposed budget for fiscal year 2016-2017 continues on the principles adopted in fiscal year 2015-2016. However, there are some significant changes in operations projected in this budget and more changes are on the near horizon.

There were two money measures on the May, 2015, ballot, one that would form a special service district that would support Oregon State University (OSU) extension services and another for a five-year jail operations local option tax. The measure for the creation of the Klamath County Extension Service District passed, while the measure for the jail operations local option tax did not pass. Operations that were previously accounted for as part of the county budget (OSU Extension and Experiment Station) have been eliminated from the county's 2016-2017 proposed budget as these operations are now accounted for in the budget of the Klamath County Extension Service District. Finding funds to maintain service levels in public safety departments will continue to be of importance to the county as the general fund does not have sufficient sustainable revenues to maintain the current service level.

The two main federal revenue sources in the general fund are payment in lieu of taxes and shared revenues from the Oregon & California Railroad lands. Payment in lieu of taxes is a required payment of the federal government but is subject to annual budget appropriation. Klamath County has historically received an average of approximately $750,000. The proposed budget does not contemplate the receipt of these funds. The federal government shares proceeds from the management of the Oregon & California Railroad lands with the local communities. These shared revenues have been impacted by the secure rural schools legislation. Klamath County's historical receipt of these funds is approximately $900,000. In the proposed budget the county is estimating the receipt of $420,000 due to the expiration of secure rural schools legislation. There are a number of proposed legislative measures that propose funding for these payments in the federal 2017 fiscal year and beyond, but none have been signed into law.

In addition, the Board of Commissioners have recommended the continued use of shared federal forest land revenues in the road fund to supplement the general fund resources allocated to the Sheriff department. In the proposed budget, $850,000 is proposed to be transferred from the road fund to the general fund. Through the 2015-16 fiscal year a total of $6.25 million has been used (2013 $2.00 million; 2014 $1.70 million; 2015 $1.70 million; 2016 $0.85 million). The Board of Commissioners commissioned a

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task force to provide advice to them on the continued use of these funds. The task force recommended multiple options to the Board but overall recommended that the use of the funds not be used in perpetuity.

The Board of Commissioners with the consent of the budget committee approved (Budget Resolutions 2016-001 and 2016-004) an increase in the Sheriff department budget after adoption of the budget in fiscal year 2015-2016 to restore service level back to the level provided in fiscal year 2014-2015. These resolutions provided $1,147,692 in additional support to the Sheriff department based on federal revenues of $894,792 (payment in lieu of taxes and secure rural schools legislation related to the Oregon & California Railroad lands) and $252,900 in funding from community corrections (House Bill 3194 funds). The Sheriff department was able to use these funds to leverage additional funds to restore the service level. The impact was an increase of $2,109,235 in the budget. The Board of Commissioners has indicated their desire to restore funding to the Sheriff department if additional federal revenues are secured ($800,000 from payment in lieu of taxes and $425,000 in secure rural schools legislation related to the Oregon & California Railroad lands).

In the general fund, the Board of Commissioners have proposed a budget that does not match current anticipated revenues with expenses. The proposed budget will spend more money than is currently anticipated to be received by approximately $1.67 million. If the road fund transfer is eliminated this would increase to $2.52 million. This is primarily to maintain a minimal funding for base level programming. 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 $3.60 million to $3.90 million. The proposed budget would provide for an ending fund balance of approximately $2.80 million. This is $0.80 million to $1.10 million less than what is estimated. The general fund was able to start the 2016 fiscal year with funds in excess of that amount so therefore no loan was necessary this fiscal year. If the proposed budget is adopted it is likely that the general fund would need to borrow funds in the 2017-2018 fiscal year.

The Consumer Price Index (CPI-W) has risen 0.88% over the prior year. Fiscal year 2017 is the second half of the State's biennium budget so those portions of the County budget most affected by the State budget could see significant changes.

The State of Oregon just passed legislation that will increase the minimum wage in the state of Oregon from its current rate of $9.25 per hour. The six-year plan would raise wages starting this July, to $9.75 in urban areas and $9.50 in a lower, rural tier. Increases would top out in 2022 at $14.75 inside Portland's urban growth boundary, $13.50 in mid-size counties and $12.50 in so-called "frontier" areas. Klamath County is included in the rural "frontier" locations. The proposed budget does not contain any modifications for this change in Oregon's minimum wage. The county is likely to see significant increases in personnel costs as the minimum wage rate increases. This will require the county to reimagine how it delivers services to the community.

The budget includes a cost of living increase for most public safety unions of 2.00% and a 1.00% increase for other union and unrepresented groups. There is an $80 a month increase in the health insurance medical contribution for most employees. The public safety union employees are budgeted on average to increase by $105 per month. There are also increases budgeted to accommodate merit step increases for those who have not reached the top of their pay range.

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 increase moderately. In addition PERS announced in February 2016 that its unfunded liability had increased from $18 billion to between $21 and $22 billion. 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 2017 fiscal year is 13.03% a decrease of 2.69% from the prior report. The contribution rate proposed in the budget has remained constant at 17.00% for fiscal year 2017. The rate is projected to decrease from 13.03% in 2017 to approximately 11.00% in 2018. The Board of Commissioners 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 current 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 flattening 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.

The budget was based on the target budget approved by the Board of Commissioners. 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 and are seeing a slight increase due to the recovering housing market.

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 payment in lieu of taxes and secure rural schools are not reauthorized or funded and the economy continues to underperform, service levels provided by most departments will be impacted.

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 these federal funds or encourage federal legislation to sustain them on an annual basis. Another consideration is the continued use of shared federal forest receipts in the road fund. If the county continues to use these funds the county will likely need to ask voters or other governmental agencies for support in maintaining its roads on an annual basis.

The general fund does not have sufficient reserves to weather the expiration of federal legislation for payment in lieu of taxes and secure rural schools and maintain service levels at the level in the 2017 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., secure rural schools reauthorization) then the Board of Commissioners 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 2018 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 2018 if the proposed budget for fiscal year 2017 is adopted and no additional funding is available or expenditures are not reduced.

The proposed budget 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 $30,816,988, including transfer payments (counted twice). Proposed countywide revenues and expenditures are proposed at $185,676,009, including transfer payments (counted twice), compared to the prior fiscal year countywide budget of $185,452,903 and general fund budget of $29,713,979. 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
2014-15	$193,121,050	$61,106,965
2013-14	$188,397,250	$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

This year's personnel budget includes cost of living increases as negotiated by various unions or matches to increases based on Board of Commissioners policy and merit steps per contract agreements. 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 11th 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 $8,199,000 or $1.6861 per $1,000 of assessed value for the general fund

and $227,000 or $0.0465 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 2016 will likely return to irrigated land in the 2017 fiscal year. The water situation has improved this year and water distribution to farmers is expected to return to normal this coming fiscal year.

The state legislature held their short session in February 2016. There were many measures before the legislature and on the coming ballot in May that could affect this budget if approved. There are also many measures that the Federal congress is considering, that could have a major impact on the budget and the community. The involvement of our County officials during state and federal legislative cycles 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 was made permanent. The 2017 budget before the Budget Committee contemplates the continued use of these fund, by including an $850 thousand transfer from the road fund to the general fund to fund patrol services. As noted earlier, the Board of Commissioners commissioned a task force to advise it on the continued use of these funds. The task force did not recommend the use of these funds into perpetuity, therefore, the Board of Commissioners, Sheriff and Public Works Director 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.

There is currently no approved legislation that reauthorizes the secure rural schools or payment in lieu of taxes payments or sets their funding level for the 2017 fiscal year and beyond. Therefore, the budget for fiscal year 2017 before the Budget Committee contemplates the payments for shared payments from the Oregon and California Railroad land to return to levels based on the actual sales of timber and no payments for payment in lieu of taxes.

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 2017. 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 2017 general fund proposed budget includes approximately $2.90 million in operating contingency and reserve for future expenditures. The county has not budgeted for an unappropriated fund balance. This means the County could spend all available resources in the 2017 fiscal year with no carry forward to 2018 fiscal year.

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 2016 fiscal year Developmental Disabilities and Veterans departments relocated to the space that was previously occupied by the OSU Extension and Experiment Station on Vandenberg Road. No major relocations or renovations are planned for the 2017 fiscal year.

The County is in possession of many vacant buildings and will need to develop a plan for which departments it may relocate to these this facilities or the County may choose to dispose of the property. Also there are many other county owned buildings that are requiring significant remediation costs that are not being planned for.

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

Property Taxes and Debt Limitations

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

Debt Service

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

Fiscal Policies & Definitions

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

Budget Format

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

Fund Descriptions

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

Internal Service Charges

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

Wage Tables

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

General Fund Budget Assumptions

A description of the assumptions used in developing the proposed budget for fiscal year 2017 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.

The general fund is anticipating an increase in revenue of $0.90 million in fiscal year 2017 for intergovernmental and charges for services. A more complete analysis of the assumptions used to prepare the general fund budget can be found in Appendix H.

The transfer from the road fund 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 2017 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 13 employees and reduce the jail capacity by 88 beds. Also proposed is a reduced staffing level for patrol with a layoff of 12 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 proposed budget contemplates a reduction in general fund resources to the Juvenile department of $36 thousand. This reallocation of general fund resources away from probation has presented the need to eliminate one probation officer.

In addition the proposed budget contemplates an increase in general fund resources to the District Attorney department of $25 thousand, however this is not sufficient to maintain the current service level and one position is proposed to be eliminated.

The subsidy from the general fund to the community development fund ($64 thousand) has been reduced by $13 thousand. The subsidy is targeted solely at the Planning division. This is anticipated to be offset by an increase in the new community development fee instituted in the 2015 fiscal year. In addition, the Watermaster department has been relocated 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 ($98 thousand) has been increased by $38,000 support the department's efforts in communicable disease and environmental health.

Processes Used to Develop the Budget and Organization

The Board of Commissioners met on numerous occasions in January, February and March of 2016 to discuss the budget for fiscal year 2017. 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 2017.

The Budget Committee hearings on the proposed budget will be held starting April 11, 2016. 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.

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 21, 2016, 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.

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 governments. The county faces 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
2016-2017 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 2016-2017. The total amount of property tax the County expects to levy on behalf of the General Fund is $8,722,340. Of this amount, the County expects to collect 94 percent for a net of $8,199,000.

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 71.4 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 ($151,741,721). The County has no bonded debt outstanding at July 1, 2015.

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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.

Fairgrounds Lease

On November 24, 2015, the County obtained a lease for $17,054 from Klamath Basin Equipment, with an interest rate of 6.00% and due in monthly installments of $519 for 36 months (maturity date November 2018). The debt service on this lease is made in the Fairgrounds 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
2016-2017 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, and Code Enforcement.

Community Services Program – This program provides public services provided to the citizens of the county including Library, Law Library, Museum, Parks, 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 maintenance and construction of roads within the County. It also includes maintenance and construction of bicycle trails and operations of the county landfills.

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Klamath County, Oregon
2016-2017 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, Clerk, Board of County Commissioners, District Attorney, Justice Court, Sheriff, Juvenile, Emergency Management, Watermaster, Agriculture Extension, and Experiment Station.

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 Department of Administrative Services 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.

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.

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 - 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.

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.

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.

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.

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.

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.

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 2016-2017 budget that percentage is 1.50%. 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 2016-2017 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 2016-17 budget is based on the final amended budget for 2014-15) 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
2016-2017 Budget Presentation
Appendix G – Wage Tables

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Klamath County Human Resources

ELECTED OFFICIALS
Salary Schedule

Effective July 1, 2015

In accordance with the Cost of Living Adjustment for County Employees, the following salaries will become effective on July 1, 2015 for the County's Elected Officials:

	ANNUAL	MONTHLY
Assessor	$68,166	$5,680.50
Clerk	$66,989	$5,582.42
Commissioner	$68,749	$5,729.08
District Attorney*	$17,816	$1,484.66
Justice of the Peace	$40,376	$3,364.66
Sheriff**	$98,184	$8,182.00
Surveyor	$18,165	$1,513.75
Treasurer***	$17,907	$1,492.25

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 07/01/2015 based on ORS*

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

Klamath County Human Resources

DEPARTMENT HEADS CLASSIFICATION PLAN

As of July 1, 2015

DEPARTMENT HEAD CLASSIFICATION	*RANGE*
Veterans Service Officer	DF 04
Animal Control Officer	DF 05
Manager – Fairgrounds	DF 10
Director – Maintenance Tax Collector & Property Manager	DF 11
Director - Public Health Director – Human Resources and Risk Management Director – Library Director – Juvenile Department Director – Mental Health DD	DF 13
Director – Community Corrections Director – Community Development	DF 15
Director – Management Information Systems	DF 16
Director - Public Works	DF 17
County Counsel Chief Financial Officer	DF19

DEPARTMENT HEAD Salary Schedule Full-Time, FLSA Exempt Effective July 1, 2015 (1%)							
GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
DF1	$2,897	$3,013	$3,133	$3,259	$3,389	$3,525	$3,666
DF2	$3,042	$3,164	$3,290	$3,422	$3,559	$3,701	$3,849
DF3	$3,194	$3,322	$3,455	$3,593	$3,736	$3,886	$4,041
DF4	$3,354	$3,488	$3,627	$3,772	$3,923	$4,080	$4,243
DF5	$3,521	$3,662	$3,809	$3,961	$4,119	$4,284	$4,456
DF6	$3,697	$3,845	$3,999	$4,159	$4,325	$4,498	$4,678
DF7	$3,882	$4,038	$4,199	$4,367	$4,542	$4,723	$4,912
DF8	$4,076	$4,239	$4,409	$4,585	$4,769	$4,960	$5,158
DF9	$4,280	$4,451	$4,629	$4,815	$5,007	$5,208	$5,416
DF10	$4,494	$4,674	$4,861	$5,055	$5,258	$5,468	$5,687
DF11	$4,719	$4,908	$5,104	$5,308	$5,520	$5,741	$5,971
DF12	$4,955	$5,153	$5,359	$5,574	$5,796	$6,028	$6,269
DF13	$5,203	$5,411	$5,627	$5,852	$6,086	$6,330	$6,583
DF14	$5,463	$5,681	$5,908	$6,145	$6,391	$6,646	$6,912
DF15	$5,736	$5,965	$6,204	$6,452	$6,710	$6,979	$7,258
DF16	$6,023	$6,264	$6,514	$6,775	$7,046	$7,327	$7,621
DF17	$6,324	$6,577	$6,840	$7,113	$7,398	$7,694	$8,002
DF18	$6,640	$6,906	$7,182	$7,469	$7,768	$8,079	$8,402
DF19	$6,972	$7,251	$7,541	$7,843	$8,156	$8,482	$8,822

Klamath County Human Resources

NON-UNION
CLASSIFICATION PLAN

As of July 1, 2015

NON-UNION CLASSIFICATION	*RANGE*
Branch Assistant Library Assistant II Museum Aide Museum Collections Assistant Office Assistant I	8
Courier/Mail Clerk PT Office Assistant II Parks Attendant Solid Waste Site Attendant – Part-Time/On-Call/Temporary	9
Library Assistant III Office Assistant III	10
Juvenile Group Worker (P/T or On-Call)	12
Fairgrounds Maintenance Worker w/out CDL Human Resources Assistant	13
Fairgrounds Maintenance Worker w/CDL Secretary P/T - Fairgrounds	14
Human Resources Specialist Secretary I	15
Administrative Assistant Fairgrounds Maintenance Foreman Human Resources Representative Outreach & Enrollment Specialist Secretary II	16
Chemical Applicator Medical Assistant Work Crew Supervisor	17
	18
Sanitarian Trainee (P/T) Senior Chemical Applicator Victim's Assistance Coordinator	19
Address Permit Coordinator Administrative Assistant - Sheriff Assistant Animal Control Officer Civilian Evidence Technician Investigator - D.A. Juvenile Justice Specialist Lead Jail Medic Museum Manager	20

Last printed 06/16/2015

NON-UNION CLASSIFICATION	RANGE
Assistant Foreman – Solid Waste Community Corrections Counselor Office Manager Payroll Manager	21
Computer Support Technician (P/T) Library Department Supervisor Road Construction Inspector I Weed Control/Roadside Vegetation Manager	22
Chief of Party – Road Department Contracting & Risk Manager Management Assistant – Library Parks/Solid Waste Foreman Registered Nurse – P/T WIC Coordinator	23
Chief Office Deputy Paralegal – County Counsel Supervising Juvenile Counselor Financial Systems Admin.	24
Chief Deputy Clerk County Emergency Manager Engineer I Parks/Solid Waste Ops Manager Program Manager Road Construction Inspector II Supervising Librarian	25
Administrative Manager Community Corrections Manager Finance Budget Manager & Grant Specialist Foreman – Road Department On-Site Manager Planner III	26
Assistant Director of Juvenile Assistant Road Superintendent CDD Manager Environmental Health Manager Environmental Residential Manager Human Resources Manager Public Health Manager Public Works Manager Senior Chief Office Deputy	27
Program Administrator Road Superintendent	28
Assistant Finance Officer Engineer II Senior Plans Examiner Sr. Combination Inspector	29

NON-UNION CLASSIFICATION	RANGE
Assistant Building Official Community Corrections Supervisor County Engineer Deputy District Attorney I Solid Waste & Parks Manager	30
Assistant Public Works Director Assistant Director of Community Corrections Building Official Planning Director	31
	32
Deputy District Attorney II Nurse Practitioner Sr. Systems Administrator	33
Deputy District Attorney III	34

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	$1,684	$1,760	$1,838	$1,920	$2,007	$2,100	$2,194
UF09	$1,768	$1,849	$1,931	$2,015	$2,109	$2,202	$2,303
UF10	$1,856	$1,941	$2,026	$2,118	$2,214	$2,313	$2,418
UF11	$1,949	$2,039	$2,129	$2,226	$2,326	$2,428	$2,539
UF12	$2,046	$2,140	$2,235	$2,336	$2,440	$2,551	$2,670
UF13	$2,149	$2,245	$2,346	$2,452	$2,564	$2,679	$2,801
UF14	$2,258	$2,359	$2,464	$2,575	$2,690	$2,813	$2,940
UF15	$2,370	$2,480	$2,585	$2,703	$2,826	$2,952	$3,086
UF16	$2,489	$2,600	$2,718	$2,838	$2,969	$3,102	$3,242
UF17	$2,612	$2,729	$2,854	$2,981	$3,114	$3,255	$3,401
UF18	$2,742	$2,865	$2,995	$3,129	$3,272	$3,418	$3,574
UF19	$2,880	$3,009	$3,145	$3,285	$3,436	$3,589	$3,749
UF20	$3,023	$3,159	$3,303	$3,452	$3,604	$3,770	$3,938
UF21	$3,177	$3,318	$3,465	$3,626	$3,784	$3,958	$4,133
UF22	$3,332	$3,484	$3,640	$3,806	$3,974	$4,154	$4,340
UF23	$3,501	$3,657	$3,822	$3,995	$4,177	$4,365	$4,560
UF24	$3,674	$3,841	$4,015	$4,194	$4,382	$4,580	$4,788
UF25	$3,858	$4,032	$4,213	$4,404	$4,603	$4,809	$5,028
UF26	$4,054	$4,237	$4,427	$4,627	$4,831	$5,050	$5,278
UF27	$4,257	$4,447	$4,647	$4,858	$5,072	$5,302	$5,543
UF28	$4,466	$4,670	$4,877	$5,099	$5,326	$5,566	$5,820
UF29	$4,691	$4,905	$5,125	$5,353	$5,592	$5,845	$6,111
UF30	$4,926	$5,146	$5,377	$5,622	$5,873	$6,136	$6,413
UF31	$5,173	$5,405	$5,650	$5,905	$6,167	$6,446	$6,737
UF32	$5,432	$5,676	$5,930	$6,198	$6,472	$6,768	$7,072
UF33	$5,702	$5,960	$6,227	$6,509	$6,798	$7,104	$7,427
UF34	$5,989	$6,258	$6,537	$6,833	$7,138	$7,463	$7,797

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	$ 10.18	$ 10.65	$ 11.17	$ 11.67	$ 12.15	$ 12.60	$ 13.29
UH09	$ 10.72	$ 11.20	$ 11.72	$ 12.23	$ 12.76	$ 13.33	$ 13.96
UH10	$ 11.26	$ 11.77	$ 12.28	$ 12.82	$ 13.41	$ 14.01	$ 14.63
UH11	$ 11.55	$ 11.93	$ 12.30	$ 12.82	$ 13.33	$ 13.88	$ 14.42
UH12	$ 11.81	$ 12.34	$ 12.89	$ 13.46	$ 14.06	$ 14.73	$ 15.38
UH13	$ 12.40	$ 12.95	$ 13.52	$ 14.15	$ 14.78	$ 15.44	$ 16.16
UH14	$ 13.00	$ 13.60	$ 14.21	$ 14.83	$ 15.49	$ 16.24	$ 16.93
UH15	$ 13.68	$ 14.25	$ 14.90	$ 15.59	$ 16.31	$ 17.05	$ 17.78
UH16	$ 14.38	$ 15.01	$ 15.69	$ 16.37	$ 17.11	$ 17.88	$ 18.70
UH17	$ 15.09	$ 15.79	$ 16.45	$ 17.19	$ 18.01	$ 18.77	$ 19.63
UH18	$ 15.85	$ 16.54	$ 17.28	$ 18.07	$ 18.84	$ 19.73	$ 20.60
UH19	$ 16.61	$ 17.35	$ 18.15	$ 18.97	$ 19.84	$ 20.71	$ 21.64
UH20	$ 17.43	$ 18.21	$ 19.04	$ 19.93	$ 20.79	$ 21.78	$ 22.73
UH21	$ 18.31	$ 19.14	$ 20.02	$ 20.88	$ 21.85	$ 22.81	$ 23.86
UH22	$ 19.24	$ 20.09	$ 21.03	$ 21.95	$ 22.97	$ 23.95	$ 25.03
UH23	$ 20.18	$ 21.10	$ 22.03	$ 23.07	$ 24.08	$ 25.15	$ 26.31
UH24	$ 21.20	$ 22.15	$ 23.15	$ 24.22	$ 25.30	$ 26.43	$ 27.62
UH25	$ 22.28	$ 23.27	$ 24.34	$ 25.40	$ 26.55	$ 27.74	$ 29.01
UH26	$ 23.36	$ 24.44	$ 25.53	$ 26.70	$ 27.88	$ 29.12	$ 30.45
UH27	$ 24.54	$ 25.65	$ 26.80	$ 28.00	$ 29.27	$ 30.59	$ 31.98
UH28	$ 25.77	$ 26.91	$ 28.17	$ 29.41	$ 30.72	$ 32.13	$ 33.56
UH29	$ 27.08	$ 28.27	$ 29.56	$ 30.87	$ 32.27	$ 33.72	$ 35.26
UH30	$ 28.45	$ 29.69	$ 31.05	$ 32.43	$ 33.90	$ 35.40	$ 37.01
UH31	$ 29.85	$ 31.18	$ 32.56	$ 34.05	$ 35.58	$ 37.18	$ 38.87
UH32	$ 31.34	$ 32.75	$ 34.20	$ 35.76	$ 37.36	$ 39.04	$ 40.80
UH33	$ 32.91	$ 34.40	$ 35.93	$ 37.53	$ 39.24	$ 40.99	$ 42.81
UH34	$ 34.53	$ 36.11	$ 37.71	$ 39.41	$ 41.20	$ 43.07	$ 44.98
UH35	$ 36.29	$ 37.91	$ 39.61	$ 41.41	$ 43.27	$ 45.22	$ 47.24
UH36	$ 38.10	$ 39.81	$ 41.57	$ 43.46	$ 45.42	$ 47.46	$ 49.58

Klamath County Human Resources

LOCAL 121 CLASSIFICATION PLAN

As of July 1, 2015

Position	*Salary*
Corrections Cook Library Assistant II Office Assistant II	6
Accounting Assistant I	7
Branch Assistant Chemical Applicator Trainee Legal Assistant I Library Assistant III Maintenance Technician I Office Assistant III Solid Waste Site Attendant	8
Accounting Assistant II Client/Patient Registration Community Health Worker/Receptionist Planning Assistant Transcriptionist	9
Maintenance Technician II Medical Assistant Office Technician Permits Clerk	10
Accounting Assistant III Juvenile Group Worker Legal Assistant II	11
Accounting Technician Office Specialist Registrar Senior Indexing Specialist	12
Assistant Veteran's Service Officer Justice Court Clerk Maintenance Worker II – Parks Museum Curator Natural Resources Specialist – Watermaster Program Specialist Victims' Assistance Specialist	13

Position	Salary
Accounting Specialist Assessment Specialist Billing Coordinator Community Corrections Assistant Community Nutrition Worker Election Specialist Legal Assistant III Recording Specialist	14
Corrections Food Services Manager Facility Maintenance Specialist Maintenance Technician III Permit Technician Purchasing Specialist Senior Community Corrections Assistant Tax/Property Specialist	15
Acquisitions Manager Chemult Landfill Operator Engineering Aide 2 Landfill Maintenance Worker Landfill Mechanic Maintenance Leadworker Planner Trainee Program Aide Property Appraiser Trainee Work Crew Leader	16
Assistant Animal Control Officer Code Enforcement Officer Health Educator – Public Health Senior Work Crew Leader User Support Specialist	17
DD Investigator/Case Manager Facility Maintenance Leadworker - Experiment Station GIS Planner GIS Specialist Planner I Plans Examiner Trainee Property Appraiser 1 Sales Analyst Sanitarian Trainee	18
Case Manager Computer Support Technician Program Coordinator – Public Health	19
Building Inspector I Facilities Control Systems Technician Juvenile Counselor Registered Environmental Health Specialist	20

Position	*Salary*
Maintenance/HVAC Technician Planner II Property Appraiser II Senior Registered Environmental Health Specialist	21
Building Inspector II	22
Property Appraiser III Residential Plans Examiner – Multi Family Sr. Sales Analyst	23
Building Inspector III Programmer Analyst Systems Administrator	24
Commercial Plans Fire & Life	25
	26
Sr. GIS Analyst	27

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	$ 10.16	$ 10.57	$ 10.99	$ 11.43	$ 11.89	$ 12.37	$ 12.86
LH07	$ 10.67	$ 11.10	$ 11.54	$ 12.00	$ 12.48	$ 12.98	$ 13.50
LH08	$ 11.20	$ 11.65	$ 12.12	$ 12.60	$ 13.10	$ 13.62	$ 14.16
LH09	$ 11.76	$ 12.23	$ 12.72	$ 13.23	$ 13.76	$ 14.31	$ 14.88
LH10	$ 12.35	$ 12.84	$ 13.35	$ 13.88	$ 14.44	$ 15.02	$ 15.62
LH11	$ 12.97	$ 13.49	$ 14.03	$ 14.59	$ 15.17	$ 15.78	$ 16.41
LH12	$ 13.62	$ 14.16	$ 14.73	$ 15.32	$ 15.93	$ 16.57	$ 17.23
LH13	$ 14.30	$ 14.87	$ 15.46	$ 16.08	$ 16.72	$ 17.39	$ 18.09
LH14	$ 15.02	$ 15.62	$ 16.24	$ 16.89	$ 17.57	$ 18.27	$ 19.00
LH15	$ 15.77	$ 16.40	$ 17.06	$ 17.74	$ 18.45	$ 19.19	$ 19.96
LH16	$ 16.56	$ 17.22	$ 17.91	$ 18.63	$ 19.38	$ 20.16	$ 20.97
LH17	$ 17.39	$ 18.09	$ 18.81	$ 19.56	$ 20.34	$ 21.15	$ 22.00
LH18	$ 18.26	$ 18.99	$ 19.75	$ 20.54	$ 21.36	$ 22.21	$ 23.10
LH19	$ 19.17	$ 19.94	$ 20.74	$ 21.57	$ 22.43	$ 23.33	$ 24.26
LH20	$ 20.13	$ 20.94	$ 21.78	$ 22.65	$ 23.56	$ 24.50	$ 25.48
LH21	$ 21.14	$ 21.99	$ 22.87	$ 23.78	$ 24.73	$ 25.72	$ 26.75
LH22	$ 22.20	$ 23.09	$ 24.01	$ 24.97	$ 25.97	$ 27.01	$ 28.09
LH23	$ 23.31	$ 24.24	$ 25.21	$ 26.22	$ 27.27	$ 28.36	$ 29.49
LH24	$ 24.48	$ 25.46	$ 26.48	$ 27.54	$ 28.64	$ 29.79	$ 30.98
LH25	$ 25.70	$ 26.73	$ 27.80	$ 28.91	$ 30.07	$ 31.27	$ 32.52
LH26	$ 26.99	$ 28.07	$ 29.19	$ 30.36	$ 31.57	$ 32.83	$ 34.14
LH27	$ 28.34	$ 29.47	$ 30.65	$ 31.88	$ 33.16	$ 34.49	$ 35.87

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	$ 1,761	$ 1,831	$ 1,905	$ 1,981	$ 2,060	$ 2,143	$ 2,228
LF07	$ 1,849	$ 1,923	$ 2,000	$ 2,080	$ 2,163	$ 2,250	$ 2,340
LF08	$ 1,942	$ 2,019	$ 2,100	$ 2,184	$ 2,271	$ 2,362	$ 2,457
LF09	$ 2,039	$ 2,120	$ 2,205	$ 2,293	$ 2,385	$ 2,480	$ 2,579
LF10	$ 2,141	$ 2,226	$ 2,315	$ 2,408	$ 2,504	$ 2,604	$ 2,708
LF11	$ 2,248	$ 2,337	$ 2,431	$ 2,528	$ 2,629	$ 2,734	$ 2,844
LF12	$ 2,360	$ 2,454	$ 2,552	$ 2,655	$ 2,761	$ 2,871	$ 2,986
LF13	$ 2,478	$ 2,577	$ 2,680	$ 2,787	$ 2,899	$ 3,015	$ 3,135
LF14	$ 2,602	$ 2,706	$ 2,814	$ 2,927	$ 3,044	$ 3,165	$ 3,292
LF15	$ 2,732	$ 2,841	$ 2,955	$ 3,073	$ 3,196	$ 3,324	$ 3,457
LF16	$ 2,868	$ 2,983	$ 3,103	$ 3,227	$ 3,356	$ 3,490	$ 3,630
LF17	$ 3,012	$ 3,132	$ 3,258	$ 3,388	$ 3,524	$ 3,664	$ 3,811
LF18	$ 3,163	$ 3,289	$ 3,421	$ 3,557	$ 3,700	$ 3,848	$ 4,002
LF19	$ 3,321	$ 3,453	$ 3,592	$ 3,735	$ 3,885	$ 4,040	$ 4,202
LF20	$ 3,487	$ 3,626	$ 3,771	$ 3,922	$ 4,079	$ 4,242	$ 4,412
LF21	$ 3,661	$ 3,807	$ 3,960	$ 4,118	$ 4,283	$ 4,454	$ 4,632
LF22	$ 3,844	$ 3,998	$ 4,158	$ 4,324	$ 4,497	$ 4,677	$ 4,864
LF23	$ 4,036	$ 4,198	$ 4,366	$ 4,540	$ 4,722	$ 4,911	$ 5,107
LF24	$ 4,238	$ 4,408	$ 4,584	$ 4,767	$ 4,958	$ 5,156	$ 5,362
LF25	$ 4,450	$ 4,628	$ 4,813	$ 5,006	$ 5,206	$ 5,414	$ 5,631
LF26	$ 4,672	$ 4,859	$ 5,054	$ 5,256	$ 5,466	$ 5,685	$ 5,912
LF27	$ 4,906	$ 5,102	$ 5,306	$ 5,519	$ 5,739	$ 5,969	$ 6,208

KCPOA SALARY SCHEDULE

EFFECTIVE 7/1/2015

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	$14.17	$14.74	$15.33	$15.94	$16.58	$17.24	$17.93
CLERK II	PH02	$16.61	$17.27	$17.97	$18.68	$19.43	$20.21	$21.02
CIVIL DEPUTY & COURT SECURITY OFFICER	PH04	$17.72	$18.43	$19.17	$19.93	$20.73	$21.56	$22.42
SENIOR CIVIL DEPUTY	PH05	$20.12	$20.93	$21.76	$22.63	$23.54	$24.48	$25.46

PAY PLAN "A"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
JAIL	PH07	$20.01	$21.01	$22.06	$23.17	$24.32	$25.54	$26.82
CORPORAL	PH08	$21.01	$22.06	$23.16	$24.32	$25.54	$26.82	$28.16
PATROL	PH10	$20.61	$21.64	$22.72	$23.86	$25.05	$26.31	$27.62
CORPORAL	PH11	$21.65	$22.73	$23.87	$25.06	$26.32	$27.63	$29.02

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***.

SERGEANT'S Teamsters Salary Schedule Full-Time, FLSA Exempt Effective July 1, 2015							
GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SF01	$5,809	$ 6,041	$ 6,283	$ 6,534	$ 6,796	$ 7,068	$ 7,350

LIEUTENANT'S Salary Schedule Full-Time, FLSA Exempt Effective July 1, 2015							
GRADE							
	$7,718.00						

FOPPO Hourly Non-Exempt Effective July 1, 2015							
GRADE	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5 Merit**	**STEP 6 Merit**	**STEP 7 Merit**
PO II	$20.14	$20.94	$21.78	$22.65	$23.56	$24.50	$25.48
POIII	$23.30	$24.23	$25.20	$26.21	$27.25	$28.34	$29.48
Lead PO***							

POII = Probation Officer II

POIII = Probation Officer III

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

LOCAL 701
DIVISION CLASSIFICATION SCHEDULE

<table>
<tr><th colspan="2">Division</th></tr>
<tr><td>Division 1
Utility Worker 1</td><td>Division 2
Utility Worker 2</td></tr>
<tr><td colspan="2">(Movement from Utility Worker 1 to Utility Worker 2 will occur upon the successful completion of 2 years of service from date of hire)</td></tr>
<tr><td>Division 3
Weed Control 1
Sign Person 1*
Bridge Person 1
Truck Driver 1
Chip Spreader Lever Person
Sander Driver
Spray Truck Driver
Parts Person1
Field Service Person
Lube Person</td><td rowspan="2">Division 4
Truck Driver 2
Aerial Bucket Truck Driver
Auger Truck Driver
Flusher Truck Driver
Sweeper Truck Driver
Wing Plow Driver
Wrecker Driver
Light Equipment Operator
Brooms
Brush Chipper
Crack-Sealing Machine
Distributor Truck
Forklift
Legend Truck (2 Division 4 Operators)
Mower
Paint Nurse Truck w/ Crane
Roller, Patching 2-3 Ton
Screed Operator
Parts Person2
Bridge Person 2
Weed Control 2
Asphalt Distributor Driver
Sign Person 2</td></tr>
<tr><td>Division 5
Tire Person **
Mechanic
Heavy Equipment Operator
Backhoe
Chip Spreader
Gradall
Grader
Loaders, Front End 2 ½ Yd-Over
Paver, Asphalt
Roller, Asphalt & Base 4–12 Ton
Roller, Pneumatic
Tractors, Track Type
Sign Person 3
Paint Truck Driver and Striper
Equipment Procurement Specialist</td></tr>
<tr><td colspan="2">*Movement from Sign Person 1 to Sign Person 2 will occur following the successful completion of two years of service from date as Sign Person 1.</td></tr>
<tr><td colspan="2">**Tire Person will revert back to Division 4 when the position next becomes vacant.</td></tr>
</table>

701
Hourly, FLSA Non-Exempt
Effective July 1, 2015 (1%)

Division	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Div 1	$ 15.91						
Div 2	$ 17.29	$ 17.98	$ 18.71	$ 19.46	$ 20.23	$ 21.03	$ 21.87
Div 3	$ 18.17	$ 18.89	$ 19.65	$ 20.42	$ 21.25	$ 22.10	$ 22.98
Div 4	$ 19.08	$ 19.83	$ 20.64	$ 21.46	$ 22.32	$ 23.21	$ 24.15
Div 5	$ 20.03	$ 20.83	$ 21.68	$ 22.54	$ 23.44	$ 24.37	$ 25.35

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.

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Klamath County, Oregon
2016-2017 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

From: Budget Officer

Date: 03/16/2016

Re: Assumptions for the 2016-17 Budget

The following memorandum contains a summary of the consensus opinion of the Board regarding the assumptions on which the fiscal year 2016-17 budget will be prepared.

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. Benefit Group cost of living adjustment increases to wages: (1) Elected Officials, Department Head, Non-Union and Local Laborers 121, 1.0%; Deputy District Attorney, 1.0%; Engineers Local 701, 1.0%; Oregon Nurses Association, 1.0%; Peace Officers Association, 2.0%; Teamsters, 2.0%, Parole Probation Officers, 2.0%.
2. Benefit Changes
    a. Short-term disability: $183.00 per year for all employees except elected officials.
    b. Life insurance: Elected Officials and Department Heads, $58.08 per year; Civil Deputies, $32.04 per year; Regular Deputies, $58.08 per year; All other employees, $14.28 per year.
    c. Health insurance employer contributions: Elected Officials, Department Head, Non-Union, Local Laborers 121 and Oregon Nurses Association, $12,060.00 per year; Deputy District Attorney, $12,000.00 per year; Engineers Local 701, $12,960.00; Peace Officers Association, $18,162.00; Teamsters, $18,989.00; Parole and Probation Officers, $18,171.00.
    d. Workers benefit fund: $0.0165 per hour worked (no change).
    e. Risk management workers compensation insurance charge – 2.00% of gross wages (no change).
    f. Risk management unemployment charge – 1.50% of gross wages (decrease of 0.25%).
    g. County pension charges – 17.00% of eligible wages (no change).
    h. Oregon PERS charges – Tier 1 and 2, 5.99% of base wages; OPRS, 1.02% of base wages (updated to new rates as directed by Oregon PERS).

Internal Service Fees

1. Internal Service Fees
    a. Total internal service fees will not increase in the initial budget.
    b. Allocations methodology has been requested to be updated for a change in allocation for personnel costs and internal payments vs. external payments.
    c. Contingent change to increase internal fees by a maximum of $200,000 to be offset by a decrease in risk management charges to cover increased legal fees.

305 Main Street, Klamath Falls, Oregon 97601
541-883-4202 • FAX 541-850-5385 • www.klamathcounty.org

2. Facility Services Fees
    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.
3. Steering Committee Fees
    a. Charges will change based on anticipated maintenance and replacement costs.
4. Risk Management Fees
    a. Total risk management fees will not increase in the initial budget.
    b. Allocation of fees will be updated to mirror allocation used in insurance liability fees.
    c. Contingency change to decrease risk management fees by a maximum of $200,000 to be offset by an increase in internal service fees to cover increased legal fees.
5. Insurance Liability Fees
    a. Total insurance liability fees will not increase in the initial budget.
    b. Allocation of fees will be updated based on insurance risk coming from insurance provider.

Road Funds for Sheriff Patrol

1. The Road Fund will transfer $850,000 to the Sheriff Patrol budget as provided for in Oregon Statute. Unchanged from prior year.

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 2016 adopted budget and comment on change:

Department	Amount of Support	Comparison
1010 Treasurer	$14,000	$3,092 decrease
1020 Assessor	$1,023,675	No change
1030 Tax Collector	$583,303	No change
1040 Clerk	$246,606	No change
1050 Commissioner	$363,172	No change
1060 Surveyor	$11,000	$1,886 decrease
2010 District Attorney	$1,171,668	$30,000 decrease
2020 Justice Court	($20,000)	($20,000) increase
2030 Sheriff	$6,665,638	$38,768 increase
2050 Juvenile	$1,215,086	$50,000 decrease
2080 Emergency Management	$64,830	No change
2090 State Courts	$365,082	No change
4010 Health Services	$60,000	No change
6020 Planning	$64,000	$13,000 decrease
7020 Watermster	$81,940	No change
7030 OSU Extension	$0	$96,865 decrease
7040 Experiment Station	$0	$52,255 decrease

Subsequent changes: (1) change in allocation of internal service and risk management fees for general fund will be offset by change in support from general fund; (2) Assessor budget increased by $58,000 to offset increased personnel costs; (3) change in allocation of CAFFA grant for general fund will be offset by change in support from general fund; (4) Commissioner budget increased by $6,924 to maintain travel expenditures; (5) District Attorney budget increased by $44,606 to offset increased personnel costs; (6) Public Health increased by $38,000 to support communicable disease prevention.

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. All material for the budget committee will be submitted in electronic format. No paper materials to be distributed to members. (Budget committee has implemented a completely electronic format of material and no longer have printed binders.)
3. Community Organizations
    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.

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Klamath County, Oregon
General Fund Planning Tool
Fiscal Year 2016-17

		2013 Actual	2014 Actual	2015 Actual	2016 Budget Adopted	2016 Budget Amended	2016 Actual Estimated	2017 Budget Proposed	Change from Estimated to Proposed	Change from Amended to Proposed
REVENUE										
1000-1000-1000-1000-40010	Property Taxes - Current	(7,986,149.37)	(7,932,538.24)	(8,026,724.41)	(8,136,000.00)	(8,136,000.00)	(8,234,000.00)	(8,234,000.00)	-	(98,000.00)
1000-1000-1000-1000-40011	Property Taxes - Prior	(594,398.12)	(654,266.55)	(741,322.54)	(500,000.00)	(500,000.00)	(722,000.00)	(650,000.00)	72,000.00	(150,000.00)
1000-1000-1000-1000-40100	Tax Offsets	(209.57)	(43.91)	(29,857.97)	-	-	-	-	-	-
1000-1000-1000-1000-40400	Franchise Fees - SO Cable TV	(267,153.23)	(283,756.06)	(452,680.10)	(270,000.00)	(270,000.00)	(302,000.00)	(302,000.00)	-	(32,000.00)
1000-1000-1000-1000-43010	Copies	(48.00)	-	-	-	-	-	-	-	-
1000-1000-1000-1000-43050	Rental Income	(40,774.55)	(9,291.15)	(35,166.22)	-	-	-	-	-	-
1000-1000-1000-1000-44000	Miscellaneous	(12,440.41)	(2,426.94)	(326.30)	-	-	-	-	-	-
1000-1000-1000-1000-44010	Donations	-	-	(500.00)	-	-	-	-	-	-
1000-1000-1000-1000-44950	Investments - Interest On	(10,504.83)	(22,584.62)	(17,988.74)	(6,000.00)	(6,000.00)	-	-	-	6,000.00
1000-1000-1000-1000-45020	State Board of Forestry	(274,653.23)	(361,269.25)	(412,553.26)	(300,000.00)	(300,000.00)	(350,000.00)	(350,000.00)	-	(50,000.00)
1000-1000-1000-1000-45030	Small Rail Car	(6,870.31)	(8,146.71)	(9,094.86)	(8,000.00)	(8,000.00)	(9,600.00)	(9,600.00)	-	(1,600.00)
1000-1000-1000-1000-45040	Taxes - Electric Coop	(90,510.57)	(88,570.93)	(85,616.79)	(80,000.00)	(80,000.00)	(90,000.00)	(90,000.00)	-	(10,000.00)
1000-1000-1000-1000-45050	Taxes - Cigarette	(65,840.13)	(62,354.46)	(56,837.79)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	-	-
1000-1000-1000-1000-45060	Licenses - Amusement	(15,460.95)	(15,110.58)	(4,622.06)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	-	-
1000-1000-1000-1000-45070	Revenues - Liquor	(308,734.90)	(324,449.97)	(307,125.91)	(300,000.00)	(300,000.00)	(300,000.00)	(310,000.00)	(10,000.00)	(10,000.00)
1000-1000-1000-1000-46010	PILT	(749,526.29)	(803,514.00)	(748,631.65)	-	-	(900,000.00)	-	900,000.00	-
1000-1000-1000-1000-46020	O&C Land Grant	(912,573.63)	(938,329.51)	(902,151.15)	(100,000.00)	(857,000.00)	(857,000.00)	(420,000.00)	437,000.00	437,000.00
1000-1000-1000-1000-46030	Fish & Wildlife	(11,470.55)	(12,592.51)	(13,351.35)	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)	-	-
1000-1000-1000-1000-49020	Trans - Fund Closures	(9,834.53)	-	-	-	-	-	-	-	-
1000-1000-1000-1000-49110	Trans - Treasurer	-	(1,135.97)	(2,087.21)	-	-	-	-	-	-
1000-1000-1000-1000-49220	Trans - Justice Court	(25,264.36)	(36,428.74)	(28,551.42)	-	-	-	(20,000.00)	(20,000.00)	(20,000.00)
1000-1000-1000-1000-49950	Beginning Fund Balance	(2,014,709.39)	(3,675,349.86)	(5,077,744.76)	(4,000,000.00)	(4,000,000.00)	(6,036,000.00)	(4,586,000.00)	1,450,000.00	(586,000.00)
	1000-1000 REVENUE Totals:Totals:	(13,397,126.92)	(15,232,159.96)	(16,952,934.49)	(13,792,000.00)	(14,549,000.00)	(17,892,600.00)	(15,063,600.00)	2,829,000.00	(514,600.00)
EXPENSE										
1000-1000-1000-1000-62120	Sr Citizen Council	35,000.00	-	-	-	-	-	-	-	-
1000-1000-1000-1000-62130	Humane Society - Large Animal	6,520.20	1,007.15	-	-	-	-	-	-	-
1000-1000-1000-1000-62315	Videotaping Expense	43,491.01	-	-	-	-	-	-	-	-
1000-1000-1000-1000-63005	Donations	4,465.00	1,125.00	1,100.00	1,000.00	6,000.00	6,000.00	1,000.00	(5,000.00)	(5,000.00)
1000-1000-1000-1000-63100	Dues & Fees	31,393.08	32,740.16	34,231.24	33,393.00	33,393.00	57,000.00	34,000.00	(23,000.00)	607.00
1000-1000-1000-1000-63390	Interest Expense	-	-	-	10,200.00	10,200.00	-	10,000.00	10,000.00	(200.00)
1000-1000-1000-1000-64020	Soil Cons Sec Grant	25,000.00	-	-	-	-	-	-	-	-
1000-1000-1000-1000-64030	Predatory Animal Control	51,000.00	-	-	-	-	-	-	-	-
1000-1000-1000-1000-64040	Special Assessments	859.33	-	-	1,020.00	1,020.00	1,000.00	1,000.00	-	(20.00)
1000-1000-1000-1000-64050	Irrigation Taxes	-	-	1,538.63	-	-	-	-	-	-
1000-1000-1000-1000-65010	Operating Expenses	-	-	(5.22)	-	-	-	-	-	-
1000-1000-1000-1000-65380	Building Maint & Repair	-	-	340.00	-	-	-	-	-	-
1000-1000-1000-1000-67000	Travel & Training	1,079.57	-	-	-	-	-	-	-	-
1000-1000-1000-1000-67520	Utilities - Electricity	266.92	407.70	819.59	306.00	306.00	500.00	500.00	-	194.00
1000-1000-1000-1000-67555	Telephone	18.58	-	-	-	-	-	-	-	-
1000-1000-1000-1000-69900	Internal Services	173,239.00	-	11,983.00	-	-	-	-	-	-
1000-1000-1000-1000-69910	Facility Services	423,002.00	483,657.00	470,524.00	65,222.00	65,222.00	65,222.00	65,000.00	(222.00)	(222.00)
1000-1000-1000-1000-69920	Steering Comm Hardware Chg	450.00	-	-	-	-	-	-	-	-
1000-1000-1000-1000-69940	Risk Management	11,670.00	10,294.00	22,618.00	7,218.00	7,218.00	7,218.00	7,000.00	(218.00)	(218.00)
1000-1000-1000-1000-69950	Insurance Liability	19,002.00	19,275.00	42,349.00	14,189.00	14,189.00	14,189.00	14,000.00	(189.00)	(189.00)
1000-1000-1000-1000-69989	Fees - Internal	-	-	108.84	-	-	-	-	-	-
1000-1000-1000-1000-90110	Trans - Treasurer	4,730.77	-	-	17,092.00	17,092.00	17,092.00	14,000.00	(3,092.00)	(3,092.00)
1000-1000-1000-1000-90120	Trans - Assessor	759,491.35	760,280.25	797,893.21	1,023,675.00	1,023,675.00	1,023,675.00	1,023,675.00	-	-
1000-1000-1000-1000-90130	Trans - Tax Collector	153,139.92	246,001.04	438,643.25	583,303.00	583,303.00	583,303.00	583,303.00	-	-
1000-1000-1000-1000-90140	Trans - Clerk	157,862.74	206,330.20	203,130.79	246,606.00	246,606.00	246,606.00	246,606.00	-	-
1000-1000-1000-1000-90150	Trans - Commissioners	177,808.90	336,404.25	347,342.08	364,772.00	363,172.00	363,172.00	363,172.00	-	-
1000-1000-1000-1000-90160	Trans - Surveyor	-	-	12,886.00	12,886.00	12,886.00	12,886.00	11,000.00	(1,886.00)	(1,886.00)
1000-1000-1000-1000-92010	Trans - District Attorney	1,008,505.38	994,520.06	1,170,848.34	1,201,668.00	1,201,668.00	1,201,668.00	1,171,668.00	(30,000.00)	(30,000.00)
1000-1000-1000-1000-92020	Trans - Justice Court	-	-	-	-	-	-	-	-	-
1000-1000-1000-1000-92030	Trans - Sheriff	4,686,821.35	5,194,090.45	5,777,758.96	6,626,870.00	7,641,662.00	7,641,662.00	6,665,638.00	(976,024.00)	(976,024.00)
1000-1000-1000-1000-92050	Trans - Juvenile	1,157,631.76	1,215,205.57	1,003,780.48	1,265,086.00	1,265,086.00	1,265,086.00	1,215,086.00	(50,000.00)	(50,000.00)
1000-1000-1000-1000-92080	Trans - Emergency Services	44,818.41	47,887.31	48,034.17	64,830.00	64,830.00	64,830.00	64,830.00	-	-
1000-1000-1000-1000-92090	Trans - State Courts	-	-	-	365,082.00	365,082.00	365,082.00	365,082.00	-	-
1000-1000-1000-1000-94010	Trans - Health Service	303,915.00	127,500.00	101,000.00	60,000.00	60,000.00	60,000.00	60,000.00	-	-
1000-1000-1000-1000-95010	Trans - Library Operating	-	-	-	-	2,500.00	2,500.00	-	(2,500.00)	(2,500.00)
1000-1000-1000-1000-96010	Trans - CDD	34,000.00	116,112.00	86,112.00	77,000.00	77,000.00	77,000.00	64,000.00	(13,000.00)	(13,000.00)
1000-1000-1000-1000-97020	Trans - Water Master	77,111.97	79,860.21	79,740.76	81,940.00	81,940.00	81,940.00	81,940.00	-	-
1000-1000-1000-1000-97030	Trans - OSU Extension	233,958.42	206,975.00	189,551.51	96,865.00	-	-	-	-	-
1000-1000-1000-1000-97040	Trans - Experiment Station	95,524.40	74,742.85	75,004.40	52,255.00	-	-	-	-	-
1000-1000-1000-1000-97050	Trans - Extension	-	-	-	-	149,120.00	149,120.00	-	(149,120.00)	(149,120.00)
1000-1000-1000-1000-98000	Operating Contingency	-	-	-	159,522.00	238,830.00	-	1,100.00	1,100.00	(237,730.00)
1000-1000-1000-1000-99000	Reserve Future Expenditures	-	-	-	1,360,000.00	1,017,000.00	-	-	-	(1,017,000.00)
1000-1000-1000-1000-99900	Unappropriated Fund Balance	3,675,349.86	5,077,744.76	6,035,601.46	-	-	4,585,849.00	3,000,000.00	(1,585,849.00)	3,000,000.00
	1000-1000 EXPENSE Totals:Totals:	13,397,126.92	15,232,159.96	16,952,934.49	13,792,000.00	14,549,000.00	17,892,600.00	15,063,600.00	(2,829,000.00)	514,600.00
	Fund 1000 Totals:	-	-	-	-	-	-	-	-	-

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Klamath County, Oregon
2016-2017 Budget Presentation
Appendix I – All Funds Summary

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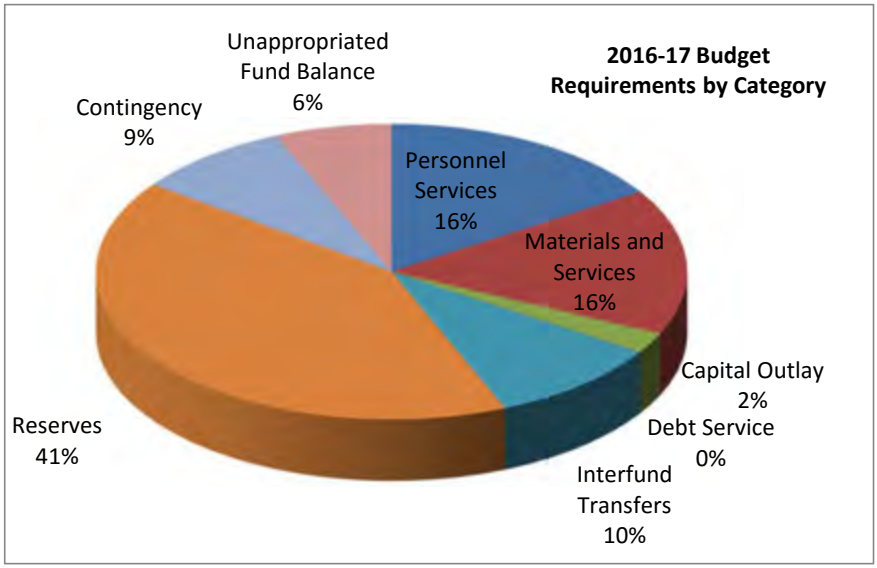
Klamath County, Oregon
2016-2017
Budget Financial Presentation
All Funds

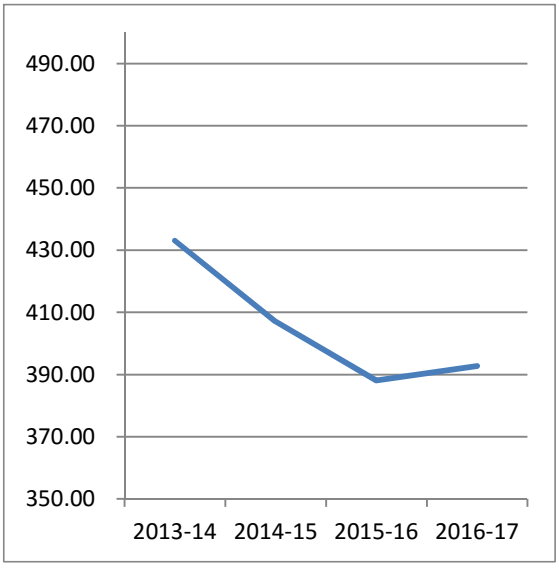
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	25,585,297	26,390,200	28,467,069	29,553,580
Materials and Services	25,562,151	27,217,119	26,755,658	29,687,732
Capital Outlay	3,184,596	7,197,954	4,478,600	4,157,380
Debt Service	739,636	301,691	197,200	80,426
Subtotal Current Expenditures	**55,071,680**	**61,106,964**	**59,898,527**	**63,479,118**
Interfund Transfers	17,474,205	18,679,655	17,649,330	17,699,445
Reserves	-	-	79,942,962	76,721,747
Contingency	-	-	16,295,781	15,875,101
Unappropriated Fund Balance	133,365,315	131,700,867	11,666,303	11,900,598
Subtotal Noncurrent Expenditures	**150,839,520**	**150,380,522**	**125,554,376**	**122,196,891**
Total Requirements by Budgetary Category	**205,911,200**	**211,487,486**	**185,452,903**	**185,676,009**
Resources by Budgetary Category				
Taxes	11,087,831	11,668,012	11,063,613	11,703,613
Licenses and Permits	1,214,133	1,398,328	1,249,233	1,298,182
Intergovernmental	24,570,382	22,982,178	14,188,559	16,675,240
Charges for Services	17,166,393	19,004,798	17,429,312	18,015,888
Fines and Forfeitures	308,232	313,131	245,383	250,830
Investment Earnings	528,660	377,639	725,590	534,417
Sale of Capital Assets	72,748	41,963	15,000	10,000
Interfund Transfers	17,513,950	18,366,437	17,649,330	17,699,445
Debt Proceeds	721,509	288,075	184,000	61,000
Miscellaneous	490,482	3,681,611	211,092	148,660
Beginning Fund Balance	132,236,880	133,365,314	122,491,791	119,278,734
Total Resources by Budgetary Category	**205,911,200**	**211,487,486**	**185,452,903**	**185,676,009**
Full-Time Employee Equivalents	433.02	407.00	388.10	392.73

Klamath County, Oregon
2016-2017
Budget Financial Presentation
All Funds

Mandate	Total Cost	Personal Services	FTE
Non-Departmental (1000)	20,982,773	-	-
Treasurer (1010)	543,729	36,676	0.80
Assessor (1020)	1,334,812	921,938	13.00
Tax Collector (1030)	2,845,238	368,285	5.04
Clerk (1040)	727,964	372,233	5.00
Commissioners (1050)	374,992	305,752	3.00
Surveyor (1060)	1,209,336	23,288	0.30
County Schools (1070)	600,000	-	-
General Administration (1510)	176,141	149,064	2.00
Human Resources (1515)	5,045,858	386,070	5.00
County Counsel (1520)	396,377	242,415	2.00
Finance (1525)	1,040,239	575,556	7.00
Information Technology (1530)	1,311,528	674,502	7.00
GIS (1535)	379,994	146,661	1.50
Mulitmedia (1540)	118,356	70,585	1.00
Maintenance (1560)	2,713,574	454,191	7.00
District Attorney (2010)	1,824,963	1,301,096	16.50
Justice Court (2020)	215,946	124,981	2.00
Sheriff (2030)	8,446,900	5,744,389	62.56
Animal Control (2040)	400,200	223,316	3.96
Juvenile (2050)	2,054,502	1,532,777	28.91
Community Corrections (2060)	6,371,571	3,197,246	38.50
Emergency Management (2080)	129,674	75,754	1.00
State Courts (2090)	364,080	-	-
Public Works (3010)	96,046,400	3,945,272	42.50
Solid Waste (3030)	13,427,137	1,656,484	26.55
Public Health (4010)	2,635,773	1,785,601	25.20
Mental Health (4050)	4,041,599	1,043,745	13.75
Veterans Services (4070)	303,430	209,877	3.00
Library (5010)	1,749,347	1,512,641	33.36
Law Library (5015)	266,038	19,602	0.72
Museum (5020)	811,507	340,274	7.28
Parks (5025)	470,669	87,123	1.58
Fairgrounds (5030)	1,596,226	510,678	8.00
Planning (6020)	318,450	196,345	2.27
Building (6030)	1,637,736	1,041,492	11.75
Onsite (6040)	203,795	152,856	1.84
Code Enforcement (6050)	101,281	63,141	0.86
Tourism (6060)	273,750	-	-
Economic Development (6070)	518,500	-	-
Title III (6080)	1,578,000	-	-
Taylor Grazing (7010)	4,000	-	-
Watermaster (7020)	83,624	61,174	1.00
Total Mandates	**185,676,009**	**29,553,080**	**392.73**

Klamath County, Oregon
2016-2017
Budget Financial Presentation
All Funds





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BUDGET PRESENTATION

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Klamath County, Oregon
2016-2017 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.

1010 - Treasurer
1020 - Assessor
1030 - Tax Collector
1040 - County Clerk
1050 - Commissioners
1060 - Surveyor
1070 - County School
1000 - General Fund Non-Departmental
1000 - Equipment Reserve Fund
1000 - Capital Project Reserve Fund
1000 - Law Enforcement Memorial Fund

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

7010 - Taylor Grazing
7020 - Watermaster
7030 - OSU Extension (inactive)
7040 - Experiment Station (inactive)

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

6010 - Community Development
- 3030 - Solid Waste
- 5025 - Parks
- 6020 - Planning
- 6030 - Building
- 6040 - Onsite
- 6050 - Code Enforcement

6060 - Tourism
6070 - Economic Development
6080 - Title III

Klamath County, Oregon
2016-2017 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

Human Services Program - This includes all departments of a human caring and welfare capacity.

4010 - Public Health
4050 - Mental Health
4070 - Veterans

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 Fund
    5010 - Library

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
1000 - PERS Reserve Fund

Klamath County, Oregon
2016-2017 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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Mandated Services:

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

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

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

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

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

Committee Overview:

- ORS Chapter 204 provides guidance in regard to compensation of County Officers, Deputies and Other Employees
- ORS 204.112 states that the county governing body shall appoint a county compensation board with three to five members, who are knowledgeable in personnel and compensation management.
  - By Resolution No. 2015-049, three members were appointed
    - Andrew G. Biggs (Researcher in Washington, DC)
    - Wade Reddell (Stewart Restaurant Group)
    - Ron McCutcheon (OIT)

Department: Elected Officials FY 2017 Proposed Budget
Compensation Study

Process Overview:

- Comparators established in Fiscal Year 2011-12 by evaluating all counties remains unchanged
  - AOC survey results for all counties to conduct a comparable analysis to consider new comparables not yet received
    - Will re-evaluate next year
  - Current comparables contacted and Umatilla County was unresponsive
    - Information not available on their website
    - Did not include them in the average calculation
  - Comparators based on
    - Population
    - General Law Counties and Comparable Home Rule Counties

  - County Demographics

COUNTY	POPULATION	BUDGET	FTE
Tillamook	25,375	$71,015,285	238
Union	26,325	$32,535,051	152
Lincoln	46,560	$84,817,267	423.89
Columbia	49,850	$51,148,782	157.95
Klamath	66,810	$185,452,903	374.25
Polk	77,065	$50,000,000	300
Josephine	82,815	$78,843,700	349
Yamhill	101,400	$119,718,066	517

- Evaluated Klamath County Officials to the comparators averages of
  - Salary
  - Staff

- Committee considered
  - Contract negotiations for subordinates
  - County's Resolution No. 2006-025

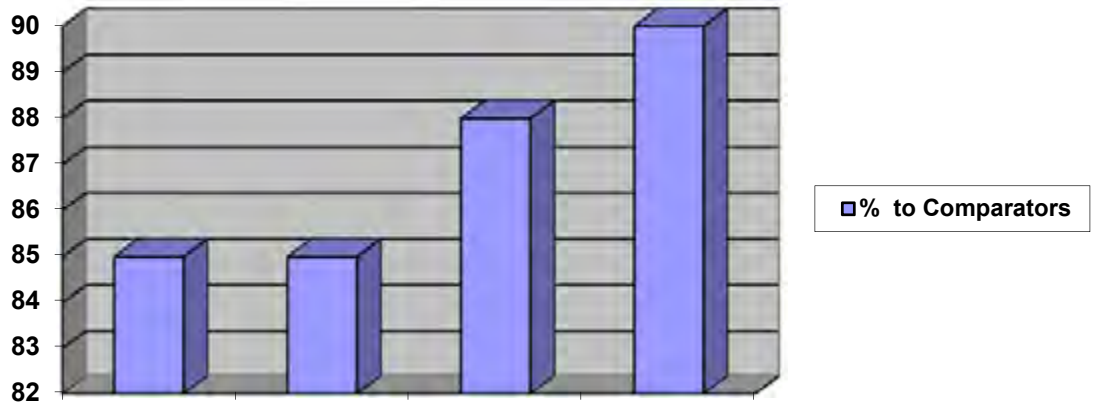
Department: Elected Officials FY 2017 Proposed Budget
Compensation Study

- Compensation evaluation
  - Comparator averages on the graphs are considered 100%
  - Standard Compensation practices consider +/- 5% to be a comparable match for increases when adjusting salary
    - +5% = 105%
    - -5% = 95%
  - Compensation Committee expanded that due to the variation in comparables to include +/- 10%
    - +10% = 110%
    - -10% = 90%
  - Compared Klamath County actual as a ratio to comparator averages
    - Salary
    - Staffing
  - Surveyor, Justice of the Peace and Treasurer
    - Converted comparables available to hourly wage based on hours worked
    - Compared the hourly wage average
    - If there was an extremely high or low wage that was not within the range of the other pay rate, that county was not included in the average
  - Increase in salary for all Elected Officials
    - Over last year was 1%
    - Assessor received 2%
    - Clerk received 4%
    - Sheriff received 6% increase due to ORS 204.112(4)
  - A 1% cost of living increase is budgeted in this fiscal year

Individual Elected Official Overview:

Assessor

Headcount: 12
Current Annual Salary: $68,166



85%	85%	88%	90%
# of Staff	Average Salary	FY15-16 Avg Salary	4.0% Recommendation

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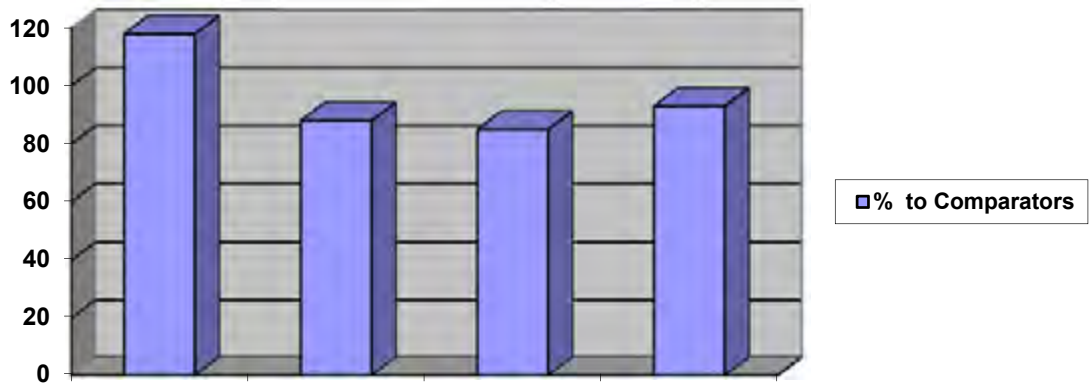
Clerk

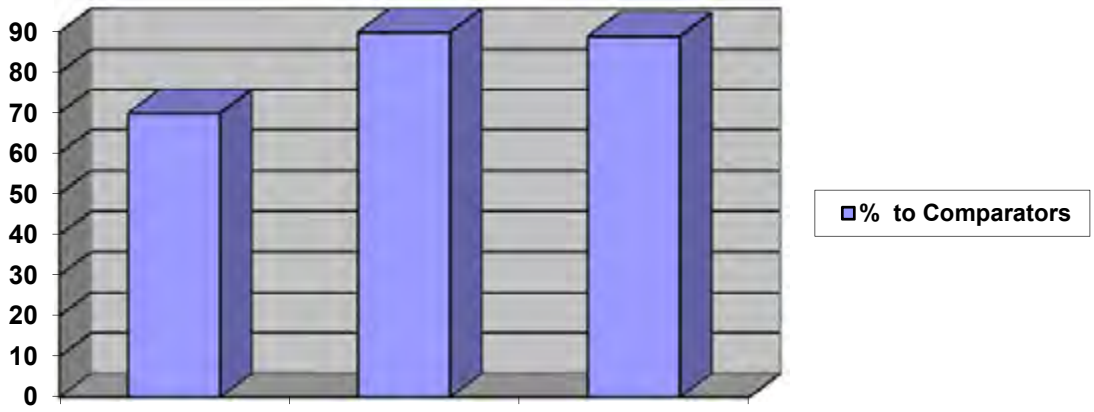
Headcount: 5
Current Annual Salary: $66,989



118%	88%	85%	93%
# of Staff	Average Salary	FY15-16 Avg Salary	4.0% Recommendation

Commissioners

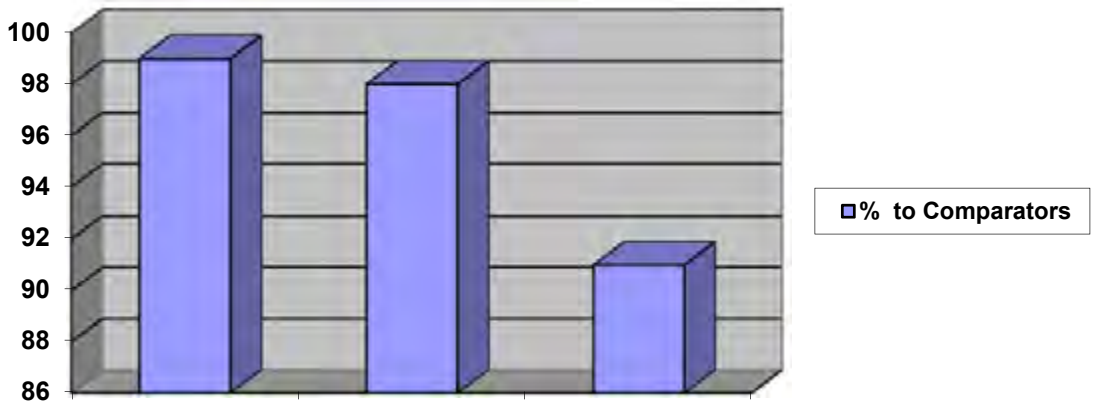
Headcount: 3
Current Annual Salary: $68,749



70%	90%	89%
# of Staff	Average Salary	FY15-16 Avg Salary

District Attorney

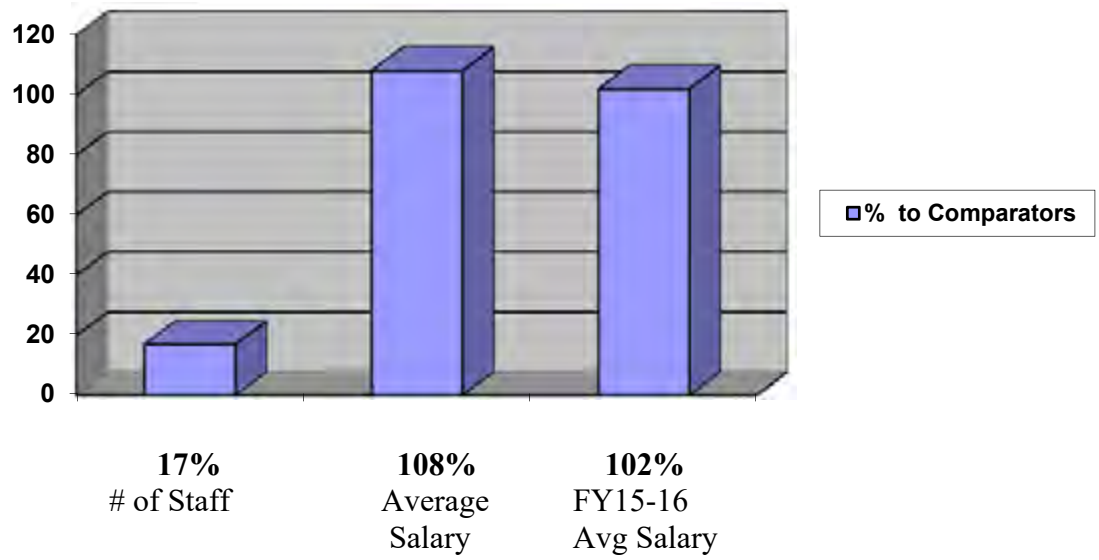
Headcount: 17
Current Annual Salary: $17,816



99%	98%	91%
# of Staff	Average Salary	FY15-16 Avg Salary

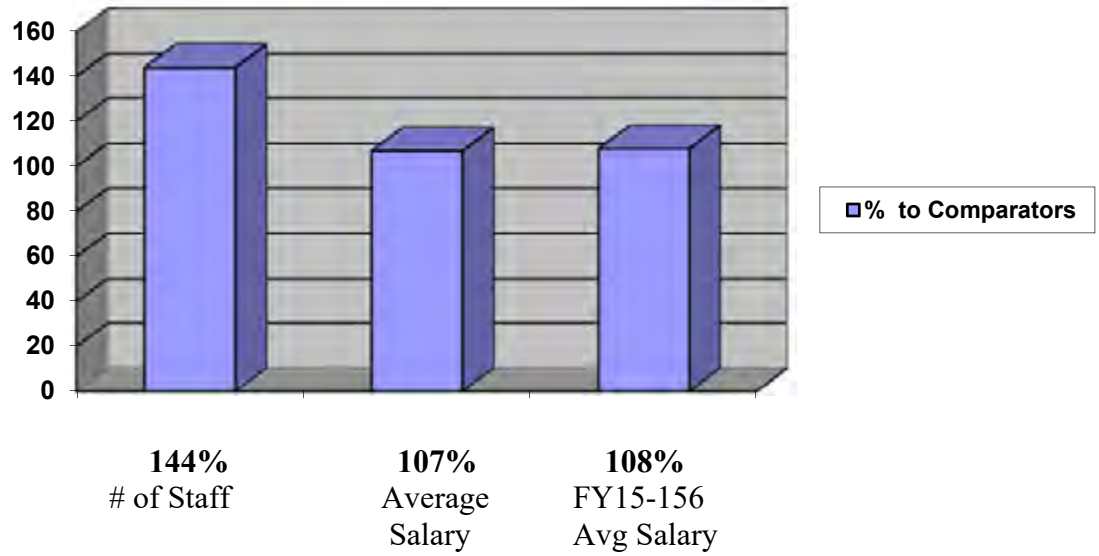
Justice of the Peace

Headcount: 1.5
Current Annual Salary: $40,376



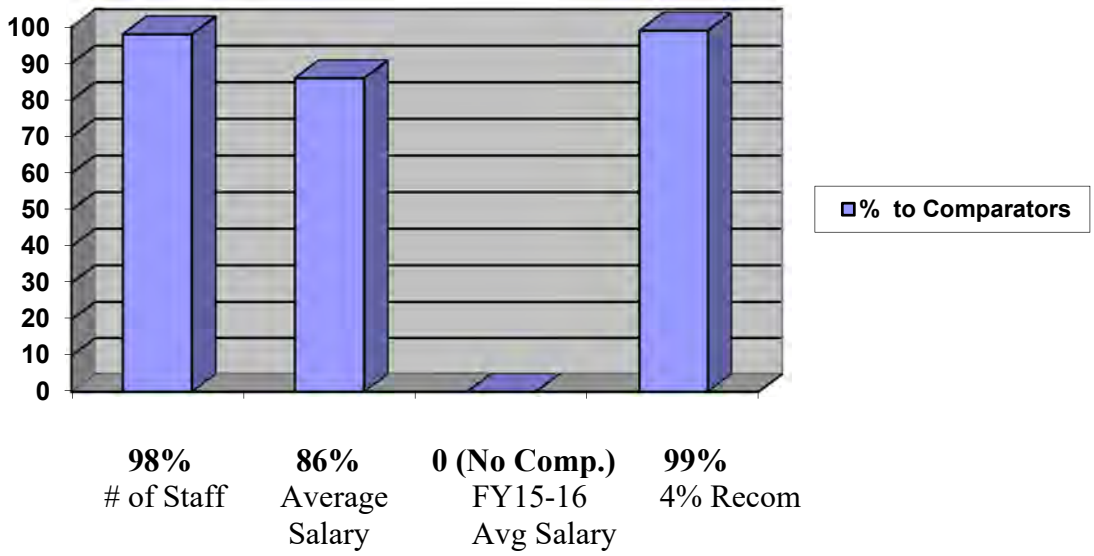
Sheriff

Headcount: 87
Current Annual Salary: $98,184



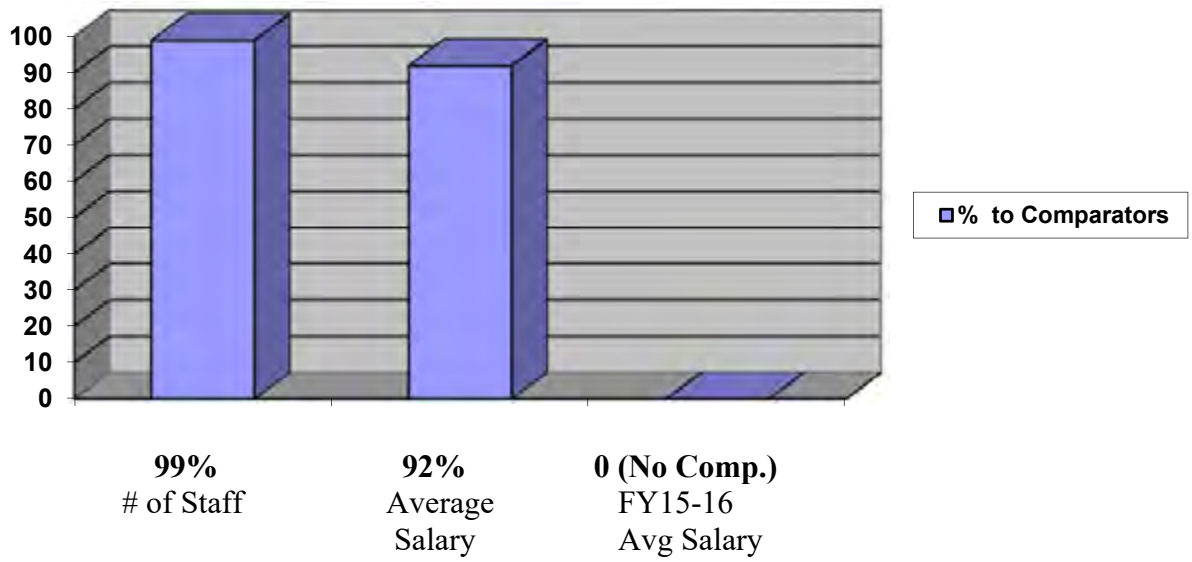
Surveyor

Headcount: 1.0 (FTE 0.48)
Current Annual Salary: $18,165



Treasurer

Headcount: 2 (FTE 0.75)
Current Annual Salary: $17,907



Department: Elected Officials FY 2017 Proposed Budget
Compensation Study

Compensation Board Recommendation:

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

Summary of Recommended Pay Actions for 2016-2017 Budget Cycle:

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

Klamath County, Oregon
2016-2017 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
1070 - County School
1000 - General Fund Non-Departmental
1000 - Equipment Reserve Fund
1000 - Capital Project Reserve Fund
1000 - Law Enforcement Memorial Fund

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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 $140 million.

Successes and Challenges:

During the 2015-2016 fiscal year, the Treasurers' office negotiated a new contract for investment advisor fees, custodial fees, and investment reporting software. With consultation from the investment advisor, the Treasurer's office is updating the county's investment policy statement to provide more stability to the interest distributions for county departments and special districts.

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 an increase in internal service fees charged by the county administrative departments with an offsetting increase in the contribution from the county general fund.

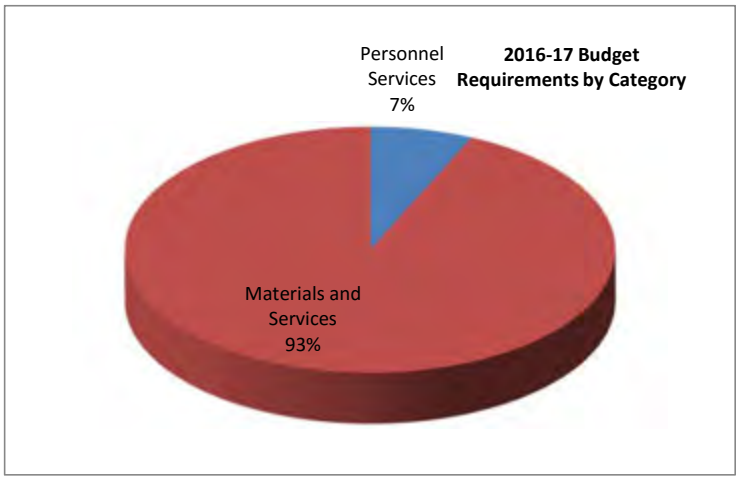
Key issues:

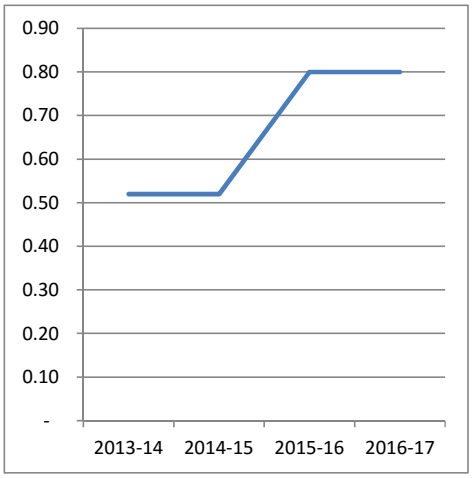
The change in the cost structure of the Treasurer's Office budget the past two operating cycles has placed an increased emphasis to manage the investments to maintain a positive investment return for the departments, while covering the costs of operating the Treasurer's Office. If investment earnings 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
2016-2017 Budget Financial Presentation
1010 Treasurer

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	31,080	34,619	34,592	36,676
Materials and Services	24,183	355,744	378,411	507,053
Subtotal Current Expenditures	**55,263**	**390,363**	**413,003**	**543,729**
Interfund Transfers	1,136	2,087	-	-
Subtotal Noncurrent Expenditures	**1,136**	**2,087**	**-**	**-**
Total Requirements by Budgetary Category	**56,399**	**392,450**	**413,003**	**543,729**
Requirements by Fund				
General Fund (1000)	56,399	392,450	413,003	543,729
Total Requirements by Fund	**56,399**	**392,450**	**413,003**	**543,729**
Resources by Budgetary Category				
Intergovernmental	9,316	33,358	18,491	29,546
Charges for Services	47,083	359,092	377,420	381,537
Interfund Transfers	-	-	17,092	132,646
Total Resources by Budgetary Category	**56,399**	**392,450**	**413,003**	**543,729**
Full-Time Employee Equivalents	0.52	0.52	0.80	0.80

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Treasurer	543,729	36,676	0.80
Total Mandates	**543,729**	**36,676**	**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	0.5000	.5000 Elected Official	Non-Union	TU01	1	$18,086.07	$0.00	$1,383.58	$361.72	$17.23	$0.00	$0.00	$0.00	$0.00	$3,074.63	$22,923.23
Treasurer	Filled	Office Assistant II	0.5000	.5000 Non-union	Non-Union	UH09	3	$12,358.04	$185.37	$945.39	$247.16	$17.23	$0.00	$0.00	$0.00	$0.00	$0.00	$13,753.18
										$0.00								
			1.0000					**$30,444.11**	**$185.37**	**$2,328.97**	**$608.88**	**$34.45**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,074.63**	**$36,676.42**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1010	Treasurer					
				R30	Charges for Service					
47,083.00	0.00	0.00	0.00	1011-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
47,083.00	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	359,092.00	377,420.00	0.00	1011-1000-4398	Intradepartmental Service Chg	0.00	381,537.00	381,537.00	0.00	0.00
0.00	359,092.00	377,420.00	0.00		Interdepartmental Charges Totals:	0.00	381,537.00	381,537.00	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					
9,315.72	33,357.73	18,491.00	0.00	1011-1000-4501	A&T Grant	0.00	18,491.00	29,546.00	0.00	0.00
9,315.72	33,357.73	18,491.00	0.00		State of Oregon Totals:	0.00	18,491.00	29,546.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	17,092.00	0.00	1011-1000-4900	Trans - General Non Dept	0.00	109,146.00	132,646.00	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
0.00	0.00	17,092.00	0.00		Interfund Transfers Totals:	0.00	109,146.00	132,646.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		REVENUES TOTALS:	0.00	509,174.00	543,729.00	0.00	0.00
				E10	Personnel Services					
7,155.88	9,614.43	10,648.00	0.00	1011-1000-5000	Salaries and Wages	0.50	12,358.00	12,358.00	0.00	0.00
17,730.00	17,704.60	17,907.00	0.00	1011-1000-5001	Elected Official Compensation	0.30	18,086.00	18,086.00	0.00	0.00
1,796.98	2,006.87	2,184.00	0.00	1011-1000-5110	FICA	0.00	2,329.00	2,329.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
36.84	12.26	52.00	0.00	1011-1000-5120	Workmans Compensation Tax	0.00	34.00	34.00	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
3.36	0.00	0.00	0.00	1011-1000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
1.63	0.00	0.00	0.00	1011-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,615.51	4,557.38	3,044.00	0.00	1011-1000-5140	Retirement - General	0.00	3,075.00	3,075.00	0.00	0.00
164.58	168.23	186.00	0.00	1011-1000-5156	Unemployment Compensation	0.00	185.00	185.00	0.00	0.00
575.12	555.16	571.00	0.00	1011-1000-5157	Workmans Compensation	0.00	609.00	609.00	0.00	0.00
31,079.90	34,618.93	34,592.00	0.00		Personnel Services Totals:	0.80	36,676.00	36,676.00	0.00	0.00
				E20	Material and Services					
3,630.52	0.00	0.00	0.00	1011-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1011-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	5,800.00	6,200.00	0.00	1011-1000-6231	Audit Fees	0.00	6,200.00	6,200.00	0.00	0.00
0.00	63,750.04	65,000.00	0.00	1011-1000-6250	Contract Maintenance	0.00	65,000.00	65,000.00	0.00	0.00
250.00	320.00	250.00	0.00	1011-1000-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
0.00	45,156.45	60,000.00	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
1,336.89	802.68	0.00	0.00	1011-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
427.06	6.00	0.00	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
0.00	0.00	0.00	0.00	1011-1000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
890.08	702.98	1,500.00	0.00	1011-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	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
571.30	621.49	800.00	0.00	1011-1000-6755	Telephone	0.00	850.00	850.00	0.00	0.00
7,105.85	117,159.64	133,750.00	0.00		Material and Services Totals:	0.00	132,300.00	132,300.00	0.00	0.00
				E21	Interdepartmental Charges					
10,795.00	231,927.00	236,277.00	0.00	1011-1000-6990	Internal Services	0.00	331,423.00	366,278.00	0.00	0.00
3,188.00	3,437.00	3,396.00	0.00	1011-1000-6991	Facility Services	0.00	3,410.00	3,410.00	0.00	0.00
375.00	374.00	392.00	0.00	1011-1000-6992	Steering Comm Hardware Chg	0.00	794.00	794.00	0.00	0.00
305.00	453.00	475.00	0.00	1011-1000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
840.00	674.00	378.00	0.00	1011-1000-6994	Risk Management	0.00	530.00	230.00	0.00	0.00
1,574.00	1,264.00	743.00	0.00	1011-1000-6995	Insurance Liability	0.00	1,041.00	1,041.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	150.61	2,000.00	0.00	1011-1000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	304.34	1,000.00	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
17,077.00	238,583.95	244,661.00	0.00		Interdepartmental Charges Totals:	0.00	340,198.00	374,753.00	0.00	0.00
				E70	Interfund Transfers					
1,135.97	2,087.21	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
1,135.97	2,087.21	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		EXPENDITURES TOTALS:	0.80	509,174.00	543,729.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		DEPARTMENT REVENUES	0.00	509,174.00	543,729.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		DEPARTMENT EXPENSES	0.80	509,174.00	543,729.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Totals:	(0.80)	0.00	0.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		FUND REVENUES	0.00	509,174.00	543,729.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		FUND EXPENSES	0.80	509,174.00	543,729.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
56,398.72	392,449.73	413,003.00	0.00		REPORT REVENUES	0.00	509,174.00	543,729.00	0.00	0.00
56,398.72	392,449.73	413,003.00	0.00		REPORT EXPENSES	0.80	509,174.00	543,729.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.80)	0.00	0.00	0.00	0.00

Department: Assessor FY 2017 Proposed Budget

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.

Department: Assessor FY 2017 Proposed Budget

Successes and Challenges:

Our office had the following successes for Fiscal Year: 7/1/15-6/30/16

3,971	****Number of properties reappraised
3,759	****Number of deeds worked
1,140	****Number of Mobile title transfers, trip permits, re-titles and de-titles
1,587	****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
219	****Number of accounts for the Senior Citizen Program (82 Active)
68	****Number of property tax appeals
6	****Number of withdrawn appeals
30	****Number of appeals heard at BOPTA (31 stipulated)
1	****Number of appeals that went on to Magistrate

Success: We reappraised Area B which had not been reappraised in eleven years. We know the hard work of reappraisal will benefit the taxing districts of the county as new value was picked up and added to the tax roll...

Challenges: Each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant, but added personnel helps.

It is difficult dealing with farm land values throughout the basin, because of water issues in drought conditions.

With current school bonds and 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 2017 fiscal year.

The Assessor's office, is currently at 13.00 Employees (FTE). Last year we moved two staff from our front office to the appraisal side and replaced them. For the 2016-17 tax year, we will have a new Appraiser Trainee as back up for our Commercial Appraiser. He moved from the front office staff and we have hired his replacement. We have a strong belief in cross-training, and are 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.

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 old software to move to their more advanced/modern (Orion) program. However, Thomson Reuters was the vendor that we originally contracted to provide the new software system. We are still working with the IT Department and the Tax Office to implement these new changes. The timeline is still years away from "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.

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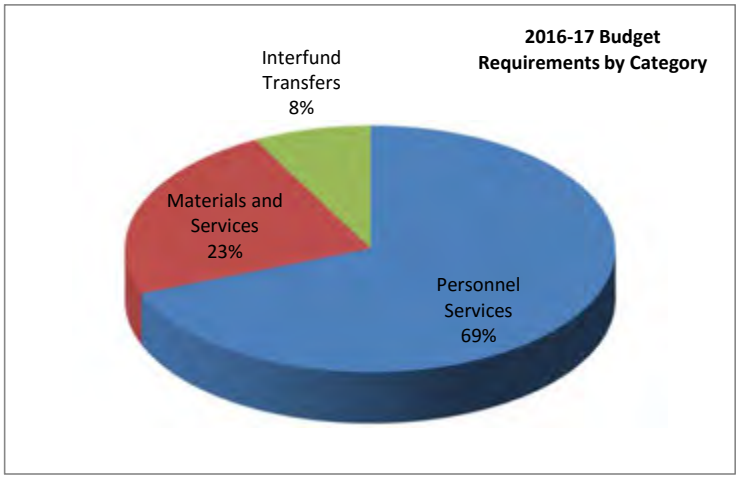
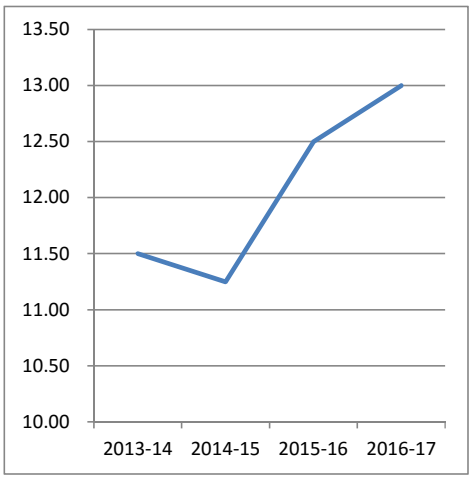
Klamath County, Oregon
2016-2017 Budget Financial Presentation
1020 Assessor

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	641,453	687,837	866,616	921,938
Materials and Services	360,202	262,863	320,397	308,874
Subtotal Current Expenditures	**1,001,655**	**950,700**	**1,187,013**	**1,230,812**
Interfund Transfers	5,000	89,000	89,000	104,000
Subtotal Noncurrent Expenditures	**5,000**	**89,000**	**89,000**	**104,000**
Total Requirements by Budgetary Category	**1,006,655**	**1,039,700**	**1,276,013**	**1,334,812**
Requirements by Fund				
General Fund (1000)	1,006,655	1,039,700	1,276,013	1,334,812
Total Requirements by Fund	**1,006,655**	**1,039,700**	**1,276,013**	**1,334,812**
Resources by Budgetary Category				
Licenses, Fees and Permits	31,724	33,927	26,800	56,300
Intergovernmental	192,771	181,911	190,538	202,793
Charges for Services	21,750	25,969	35,000	4,800
Interfund Transfers	760,280	797,893	1,023,675	1,070,919
Miscellaneous	130	-	-	-
Total Resources by Budgetary Category	**1,006,655**	**1,039,700**	**1,276,013**	**1,334,812**
Full-Time Employee Equivalents	11.50	11.25	12.50	13.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Assessor	1,334,812	921,938	13.00
Total Mandates	**1,334,812**	**921,938**	**13.00**





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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	
Assessor	Filled	Assessor	1.0000	Elected Official	Non-Union	AS01	1	$68,847.66	$0.000	$5,266.85	$1,376.95	$34.45	$12,060.00	$0.00	$58.08	$0.00	$11,704.10	$99,348.09
Assessor	Filled	Office Manager	1.0000	Full-time Non-Union	Non-Union	UH21	2	$40,826.14	$612.39	$3,123.20	$816.52	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,940.44	$64,610.43
Assessor	Filled	Sr. Sales Analyst	1.0000	Full-time Local 121	Local 121	LH23	5	$58,206.54	$873.10	$4,452.80	$1,164.13	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,895.11	$86,883.42
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 121	Local 121	LH23	2	$53,441.16	$801.62	$4,088.25	$1,068.82	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,085.00	$80,776.58
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	6	$39,679.43	$595.19	$3,035.48	$793.59	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,745.50	$63,140.92
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 121	Local 121	LH21	1	$44,581.72	$668.73	$3,410.50	$891.63	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,578.89	$69,423.21
Assessor	Filled	Appraiser Trainee	1.0000	Full-time Local 121	Local 121	LH16	1	$34,923.05	$523.85	$2,671.61	$698.46	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,936.92	$57,045.62
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 121	Local 121	LH23	1	$49,157.99	$737.37	$3,760.59	$983.16	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,356.86	$75,287.70
Assessor	Filled	Property Appraiser III	1.0000	Full-time Local 121	Local 121	LH23	1	$50,300.18	$754.50	$3,847.96	$1,006.00	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,551.03	$76,751.41
Assessor	Filled	Assessment Specialist	1.0000	Full-time Local 121	Local 121	LH14	6	$39,809.19	$597.14	$3,045.40	$796.18	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,767.56	$63,307.21
Assessor	Filled	Property Appraiser I	1.0000	Full-time Local 121	Local 121	LH18	1	$38,508.15	$577.62	$2,945.87	$770.16	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,546.39	$61,639.92
Assessor	Filled	Property Appraiser II	1.0000	Full-time Local 121	Local 121	LH21	1	$44,581.72	$668.73	$3,410.50	$891.63	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,578.89	$69,423.21
Assessor	Filled	Assessment Specialist	1.0000	.75 Local 121	Local 121	LH14	1	$32,780.72	$491.71	$2,507.73	$655.61	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,572.72	$54,300.23
			13.0000					**$595,643.66**	**$7,901.94**	**$45,566.74**	**$11,912.87**	**$447.88**	**$156,780.00**	**$0.00**	**$229.44**	**$2,196.00**	**$101,259.42**	**$921,937.95**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1020	Assessor					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1021-1000-4100	Fees, Licenses and Permits	0.00	31,300.00	31,300.00	0.00	0.00
0.00	25.00	0.00	0.00	1021-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
20,080.00	23,242.30	20,000.00	0.00	1021-1000-4112	Fees - Manufactured Homes	0.00	25,000.00	25,000.00	0.00	0.00
360.00	310.00	500.00	0.00	1021-1000-4112	Fees - Personal Property	0.00	0.00	0.00	0.00	0.00
500.00	2,500.00	1,000.00	0.00	1021-1000-4112	Fees - Disqualification	0.00	0.00	0.00	0.00	0.00
2,880.00	3,050.00	2,000.00	0.00	1021-1000-4112	Fees - Combinations Segreg	0.00	0.00	0.00	0.00	0.00
1,381.60	1,947.90	1,000.00	0.00	1021-1000-4112	Application - Taxing Districts	0.00	0.00	0.00	0.00	0.00
6,041.81	2,586.51	2,000.00	0.00	1021-1000-4112	Application Exempt Spec Assmt	0.00	0.00	0.00	0.00	0.00
480.00	265.00	300.00	0.00	1021-1000-4163	Permits - Mobile Home	0.00	0.00	0.00	0.00	0.00
31,723.41	33,926.71	26,800.00	0.00		Licenses, Fees and Permits Totals:	0.00	56,300.00	56,300.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1021-1000-4300	Charges for Service	0.00	4,800.00	4,800.00	0.00	0.00
3,083.00	4,625.00	5,000.00	0.00	1021-1000-4301	Copies & Maps	0.00	0.00	0.00	0.00	0.00
0.00	87.03	0.00	0.00	1021-1000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	19,786.88	30,000.00	0.00	1021-1000-4317	Services - Data Process Other	0.00	0.00	0.00	0.00	0.00
3,083.00	24,498.91	35,000.00	0.00		Charges for Service Totals:	0.00	4,800.00	4,800.00	0.00	0.00
				R31	Interdepartmental Charges					
18,667.24	0.00	0.00	0.00	1021-1000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	610.00	0.00	0.00	1021-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	860.00	0.00	0.00	1021-1000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
18,667.24	1,470.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
130.00	0.00	0.00	0.00	1021-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
130.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
192,770.99	181,911.14	190,538.00	0.00	1021-1000-4501	A&T Grant	0.00	190,538.00	202,793.00	0.00	0.00
192,770.99	181,911.14	190,538.00	0.00		State of Oregon Totals:	0.00	190,538.00	202,793.00	0.00	0.00
				R70	Interfund Transfers					
760,280.25	797,893.21	1,023,675.00	0.00	1021-1000-4900	Trans - General Non Dept	0.00	1,026,186.00	1,070,919.00	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
760,280.25	797,893.21	1,023,675.00	0.00		Interfund Transfers Totals:	0.00	1,026,186.00	1,070,919.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REVENUES TOTALS:	0.00	1,277,824.00	1,334,812.00	0.00	0.00
				E10	Personnel Services					
355,201.41	390,926.14	497,495.00	0.00	1021-1000-5000	Salaries and Wages	12.00	526,796.00	526,796.00	0.00	0.00
66,895.64	66,879.30	68,166.00	0.00	1021-1000-5001	Elected Official Compensation	1.00	68,847.66	68,848.00	0.00	0.00
12,108.00	0.00	0.00	0.00	1021-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
30,777.53	32,912.38	43,273.00	0.00	1021-1000-5110	FICA	0.00	36,929.91	45,567.00	0.00	0.00
294.31	304.98	424.00	0.00	1021-1000-5120	Workmans Compensation Tax	0.00	447.88	448.00	0.00	0.00
90,598.19	101,480.22	138,750.00	0.00	1021-1000-5130	Medical Insurance	0.00	156,780.00	156,780.00	0.00	0.00
0.00	2,703.59	0.00	0.00	1021-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
266.95	272.34	222.00	0.00	1021-1000-5133	Life Insurance	0.00	229.44	229.00	0.00	0.00
176.75	353.43	2,105.00	0.00	1021-1000-5134	Short Term Disability	0.00	2,196.00	2,196.00	0.00	0.00
65,959.27	75,851.64	96,162.00	0.00	1021-1000-5140	Retirement - General	0.00	101,259.42	101,259.00	0.00	0.00
8,442.90	6,842.24	8,706.00	0.00	1021-1000-5156	Unemployment Compensation	0.00	7,901.94	7,902.00	0.00	0.00
10,732.48	9,311.07	11,313.00	0.00	1021-1000-5157	Workmans Compensation	0.00	11,912.87	11,913.00	0.00	0.00
641,453.43	687,837.33	866,616.00	0.00		Personnel Services Totals:	13.00	913,301.12	921,938.00	0.00	0.00
				E20	Material and Services					
0.00	252.00	0.00	0.00	1021-1000-6110	Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
93,230.02	0.00	0.00	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
87,835.59	82,711.00	90,000.00	0.00	1021-1000-6232	Software Support	0.00	90,000.00	81,363.00	0.00	0.00
7,304.15	0.00	10,000.00	0.00	1021-1000-6232	Hardware Maintenance	0.00	4,000.00	8,000.00	0.00	0.00
200.00	299.00	400.00	0.00	1021-1000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	3,825.00	0.00	0.00	1021-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
3,560.90	2,217.91	1,000.00	0.00	1021-1000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
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	1021-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	88.00	0.00	0.00	1021-1000-6531	Supplies Equipment Rent	0.00	100.00	100.00	0.00	0.00
0.00	350.00	2,000.00	0.00	1021-1000-6535	Equipment Maint & Repair	0.00	600.00	600.00	0.00	0.00
460.15	1,279.67	2,500.00	0.00	1021-1000-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
4,952.87	764.53	0.00	0.00	1021-1000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
0.00	497.08	500.00	0.00	1021-1000-6601	Supplies - Other	0.00	300.00	300.00	0.00	0.00
1,187.29	1,406.70	1,000.00	0.00	1021-1000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
3,143.95	0.00	0.00	0.00	1021-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	740.80	200.00	0.00	1021-1000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6700	Travel & Training	0.00	4,719.88	12,720.00	0.00	0.00
3,572.03	1,220.56	1,147.00	0.00	1021-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
5,935.74	2,472.05	7,000.00	0.00	1021-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	31.57	0.00	0.00	1021-1000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
3,075.69	4,025.34	3,000.00	0.00	1021-1000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
214,490.46	102,181.21	118,747.00	0.00		Material and Services Totals:	0.00	105,719.88	109,083.00	0.00	0.00
				E21	Interdepartmental Charges					
93,399.00	101,212.00	137,469.00	0.00	1021-1000-6990	Internal Services	0.00	139,980.00	140,588.00	0.00	0.00
28,648.00	30,887.00	30,517.00	0.00	1021-1000-6991	Facility Services	0.00	30,644.00	30,644.00	0.00	0.00
9,150.00	7,753.00	10,022.00	0.00	1021-1000-6992	Steering Comm Hardware Chg	0.00	10,499.00	10,499.00	0.00	0.00
4,880.00	5,436.00	6,650.00	0.00	1021-1000-6993	Steering Comm User Chg	0.00	6,500.00	6,500.00	0.00	0.00
3,354.00	3,159.00	3,032.00	0.00	1021-1000-6994	Risk Management	0.00	2,859.00	1,239.00	0.00	0.00
6,280.00	5,916.00	5,960.00	0.00	1021-1000-6995	Insurance Liability	0.00	5,621.00	5,621.00	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	391.23	4,000.00	0.00	1021-1000-6998	Vehicle Fuel - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,316.17	1,000.00	0.00	1021-1000-6999	Office Supplies - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	3,755.93	3,000.00	0.00	1021-1000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	855.10	0.00	0.00	1021-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
145,711.00	160,681.43	201,650.00	0.00		Interdepartmental Charges Totals:	0.00	200,803.00	199,791.00	0.00	0.00
				E70	Interfund Transfers					
5,000.00	89,000.00	89,000.00	0.00	1021-1000-9003	Trans - Equipment Reserve	0.00	58,000.00	104,000.00	0.00	0.00
5,000.00	89,000.00	89,000.00	0.00		Interfund Transfers Totals:	0.00	58,000.00	104,000.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		EXPENDITURES TOTALS:	13.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		DEPARTMENT REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		DEPARTMENT EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		Assessor Totals:	(13.00)	0.00	0.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		FUND REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		FUND EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(13.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REPORT REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REPORT EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(13.00)	0.00	0.00	0.00	0.00

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Department Mission:

Our mission is to uphold Oregon law by collecting and distributing 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.

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

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

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

Self-Imposed Services:

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

- 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.

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:

Eliminating contracts in Property Sales

Quicker turnaround for inquiries

$2,068,409.02 Transient room tax collected in calendar year 2015 (an increase of $384,321.15 over last year)

Working with a new data base for property sales

Holding a property sale and also a sealed bid sale

We are in the process of implementing taking credit cards at the counter with a new vendor.

Safety

In house title reports

Challenges:

First year for in house title reports

Eliminating contracts in Property Sales

Safety

Decreasing the tax rush

Evictions

Foreclosing on homes

Providing information about the Oregon Property Tax System

Insuring 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).

Key issues:

Being proactive with properties during the foreclosure process

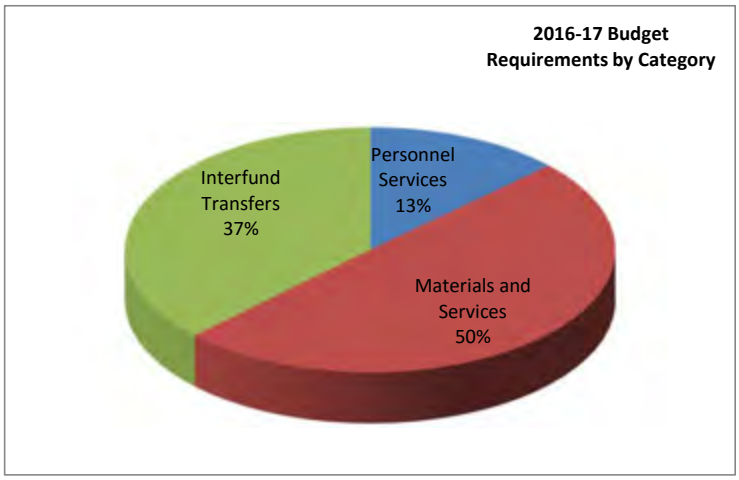
Continuing to improve our service to the property owners, customers, taxing districts, the County and the Oregon Department of Revenue.

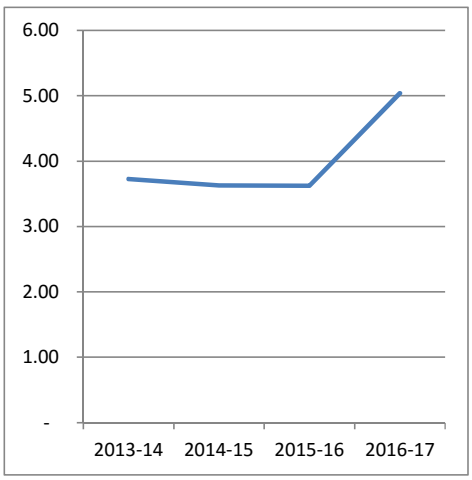
Continuing the process of upgrading the assessment and taxation software.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1030 Tax Collector

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	239,162	266,113	379,334	368,285
Materials and Services	1,100,978	1,493,944	1,427,771	1,414,477
Subtotal Current Expenditures	**1,340,140**	**1,760,057**	**1,807,105**	**1,782,762**
Interfund Transfers	881,493	1,314,454	852,495	1,062,476
Unappropriated Fund Balance	313,219	-	-	-
Subtotal Noncurrent Expenditures	**1,194,712**	**1,314,454**	**852,495**	**1,062,476**
Total Requirements by Budgetary Category	**2,534,852**	**3,074,511**	**2,659,600**	**2,845,238**
Requirements by Fund				
General Fund (1000)	406,876	729,339	742,681	526,084
Property Sales (1000)	-	136,431	266,919	319,154
Property Sales (2130)	420,894	313,219	-	-
Transient Room Tax (2131)	1,707,082	1,895,522	1,650,000	2,000,000
Total Requirements by Fund	**2,534,852**	**3,074,511**	**2,659,600**	**2,845,238**
Resources by Budgetary Category				
Taxes	1,707,082	1,895,522	1,650,000	2,000,000
Licenses, Fees and Permits	17,116	471	-	-
Intergovernmental	88,145	137,878	117,378	128,480
Charges for Services	172,018	287,626	307,419	366,834
Fines and Forfeitures	5,456	-	-	-
Investment Earnings	2,894	1,152	1,500	1,500
Sale of Capital Assets	1,735	-	-	-
Interfund Transfers	246,001	438,643	583,303	348,424
Miscellaneous	2,500	-	-	-
Beginning Fund Balance	291,905	313,219	-	-
Total Resources by Budgetary Category	**2,534,852**	**3,074,511**	**2,659,600**	**2,845,238**
Full-Time Employee Equivalents	3.73	3.63	3.63	5.04

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Tax Collector	526,084	255,420	3.60
Property Sales	319,154	112,865	1.44
Transient Room Tax	2,000,000	-	-
Total Mandates	**2,845,238**	**368,285**	**5.04**





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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	
Tax Collector	Filled	Property Manager/Tax Collector	0.5000	Full-time Department Head	Non-union	DF11	4	$34,206.75	$513.10	$2,616.82	$684.14	$17.23	$6,030.00	$0.00	$29.04	$91.50	$5,815.15	$50,003.72
Tax Collector	Filled	Senior Chief Office Deputy	0.7500	.7500 Non-Union	Non-Union	UF27 - 0.75	7	$51,395.44	$770.93	$3,931.75	$1,027.91	$25.84	$12,060.00	$0.00	$14.28	$183.00	$8,737.23	$78,146.38
Tax Collector	Filled	Accounting Assistant II	0.9375	.9375 Local 121	Local 121	LH14	1	$30,563.76	$458.46	$2,338.13	$611.28	$32.30	$12,060.00	$0.00	$14.28	$183.00	$5,195.84	$51,457.04
Tax Collector	Filled	Tax/Property Specialist	0.9375	.9375 Local 121	Local 121	LH15	1	$32,161.56	$482.42	$2,460.36	$643.23	$32.30	$12,060.00	$0.00	$14.28	$183.00	$5,467.46	$53,504.61
Tax Collector	Vacant	Title Officer	0.4800	Part-time Non Benefit Eligible	Non-Union	UH18	1	$16,044.36	$240.67	$1,227.39	$320.89	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$17,849.84
Tax Collector		Temporary Help	0.0000	Part-time non-union				$4,009.70	$60.15	$306.74	$80.19	$0.00	$0.00		$0.00	$0.00	$0.00	$4,456.78
			3.6050					**$168,381.57**	**$2,525.72**	**$12,881.19**	**$3,367.63**	**$124.20**	**$42,210.00**	**$0.00**	**$71.88**	**$640.50**	**$25,215.68**	**$255,418.38**
Property Management	Filled	Property Manager/Tax Collector	0.5000	Full-time Department Head	Non-union	DF11	4	$34,206.75	$513.10	$2,616.82	$684.14	$17.23	$6,030.00	$0.00	$29.04	$91.50	$5,815.15	$50,003.72
Property Management	Filled	Property Specialist	0.9375	.9375 Local 121	Local 121	LH15	7	$39,462.42	$591.94	$3,018.87	$789.25	$32.30	$12,060.00	$0.00	$14.28	$183.00	$6,708.61	$62,860.67
			5.0425					**$73,669.17**	**$1,105.04**	**$5,635.69**	**$1,473.38**	**$49.52**	**$18,090.00**	**$0.00**	**$43.32**	**$274.50**	**$12,523.76**	**$112,864.39**
																		$368,282.76

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R20	Licenses, Fees and Permits					
1,210.80	470.94	0.00	0.00	1031-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
4,200.00	0.00	0.00	0.00	1031-1000-4113	Foreclosure - Lot Book Search	0.00	0.00	0.00	0.00	0.00
9,770.77	0.00	0.00	0.00	1031-1000-4113	Foreclosure - Proceedings	0.00	0.00	0.00	0.00	0.00
939.00	0.00	0.00	0.00	1031-1000-4113	Fees - Recording	0.00	0.00	0.00	0.00	0.00
16,120.57	470.94	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
5,455.58	0.00	0.00	0.00	1031-1000-4213	Foreclosure - Publication	0.00	0.00	0.00	0.00	0.00
5,455.58	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
1,566.00	1,231.00	0.00	0.00	1031-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
303.50	387.00	500.00	0.00	1031-1000-4301	Copies	0.00	700.00	680.00	0.00	0.00
0.00	883.00	0.00	0.00	1031-1000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
30,550.36	43,352.52	23,500.00	0.00	1031-1000-4313	Fees - Tax Office	0.00	27,000.00	0.00	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
32,419.86	45,853.52	24,000.00	0.00		Charges for Service Totals:	0.00	27,700.00	680.00	0.00	0.00
				R31	Interdepartmental Charges					
17,070.81	105,341.22	16,500.00	0.00	1031-1000-4398	Intradepartmental Service Chg	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4398	Fees - Internal	0.00	0.00	27,000.00	0.00	0.00
17,070.81	105,341.22	16,500.00	0.00		Interdepartmental Charges Totals:	0.00	20,000.00	47,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1,663.68	1,152.08	1,500.00	0.00	1031-1000-4495	Investments - Interest On	0.00	1,500.00	1,500.00	0.00	0.00
1,663.68	1,152.08	1,500.00	0.00		Interest Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R51	State of Oregon					
88,144.74	137,878.26	117,378.00	0.00	1031-1000-4501	A&T Grant	0.00	117,000.00	128,480.00	0.00	0.00
88,144.74	137,878.26	117,378.00	0.00		State of Oregon Totals:	0.00	117,000.00	128,480.00	0.00	0.00
				R70	Interfund Transfers					
246,001.04	438,643.25	583,303.00	0.00	1031-1000-4900	Trans - General Non Dept	0.00	357,465.00	348,424.00	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
246,001.04	438,643.25	583,303.00	0.00		Interfund Transfers Totals:	0.00	357,465.00	348,424.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		REVENUES TOTALS:	0.00	523,665.00	526,084.00	0.00	0.00
				E10	Personnel Services					
119,179.39	182,949.40	169,611.00	0.00	1031-1000-5000	Salaries and Wages	3.60	168,400.00	168,382.00	0.00	0.00
139.19	0.00	0.00	0.00	1031-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
8,328.38	13,657.89	12,975.00	0.00	1031-1000-5110	FICA	0.00	12,882.00	12,881.00	0.00	0.00
71.82	104.26	120.00	0.00	1031-1000-5120	Workmans Compensation Tax	0.00	125.00	124.00	0.00	0.00
17,660.96	22,687.48	42,550.00	0.00	1031-1000-5130	Medical Insurance	0.00	42,210.00	42,210.00	0.00	0.00
0.00	7,062.52	0.00	0.00	1031-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
91.81	144.70	77.00	0.00	1031-1000-5133	Life Insurance	0.00	72.00	72.00	0.00	0.00
60.47	146.80	702.00	0.00	1031-1000-5134	Short Term Disability	0.00	641.00	641.00	0.00	0.00
19,069.07	31,101.16	28,152.00	0.00	1031-1000-5140	Retirement - General	0.00	25,216.00	25,216.00	0.00	0.00
2,741.17	3,201.67	2,968.00	0.00	1031-1000-5156	Unemployment Compensation	0.00	2,526.00	2,526.00	0.00	0.00
2,785.96	3,518.10	3,392.00	0.00	1031-1000-5157	Workmans Compensation	0.00	3,368.00	3,368.00	0.00	0.00
170,128.22	264,573.98	260,547.00	0.00		Personnel Services Totals:	3.60	255,440.00	255,420.00	0.00	0.00
				E20	Material and Services					
35,307.54	10,215.78	10,000.00	0.00	1031-1000-6200	Contract Services	0.00	12,000.00	12,000.00	0.00	0.00
0.00	7,810.00	0.00	0.00	1031-1000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
4,000.00	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	0.00	0.00	1031-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
57,300.00	29,400.00	46,000.00	0.00	1031-1000-6220	Foreclosure Lot Book Search	0.00	46,000.00	46,000.00	0.00	0.00
16,058.70	11,532.00	20,000.00	0.00	1031-1000-6221	Foreclosure Publication	0.00	23,000.00	23,000.00	0.00	0.00
11,875.00	0.00	0.00	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
254.84	0.00	0.00	0.00	1031-1000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
496.62	190.68	1,000.00	0.00	1031-1000-6310	Dues & Fees	0.00	1,500.00	1,500.00	0.00	0.00
0.00	440.86	0.00	0.00	1031-1000-6311	Credit Card Fees	0.00	500.00	500.00	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
598.00	0.00	2,000.00	0.00	1031-1000-6332	Computer Equipment	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	400.00	0.00	1031-1000-6333	Vehicle Fuel	0.00	200.00	200.00	0.00	0.00
172.00	0.00	0.00	0.00	1031-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	58.00	0.00	0.00	1031-1000-6531	Supplies Equipment Rent	0.00	200.00	200.00	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	883.00	0.00	0.00	1031-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
6,642.70	3,749.89	0.00	0.00	1031-1000-6600	Supplies - Office	0.00	7,000.00	7,000.00	0.00	0.00
0.00	146.00	0.00	0.00	1031-1000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
263.59	359.12	300.00	0.00	1031-1000-6602	Copier Maint & Supplies	0.00	300.00	300.00	0.00	0.00
14,112.61	28,143.32	31,000.00	0.00	1031-1000-6603	Postage	0.00	31,000.00	31,000.00	0.00	0.00
171.20	0.00	500.00	0.00	1031-1000-6604	Publications & Periodicals	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6700	Travel & Training	0.00	5,000.00	5,000.00	0.00	0.00
1,197.65	349.04	3,000.00	0.00	1031-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,609.61	2,073.95	2,200.00	0.00	1031-1000-6755	Telephone	0.00	2,300.00	2,300.00	0.00	0.00
150,060.06	99,351.64	126,650.00	0.00		Material and Services Totals:	0.00	142,250.00	142,250.00	0.00	0.00
				E21	Interdepartmental Charges					
68,030.00	320,399.00	286,449.00	0.00	1031-1000-6990	Internal Services	0.00	59,825.00	62,904.00	0.00	0.00
12,836.00	16,078.00	15,885.00	0.00	1031-1000-6991	Facility Services	0.00	15,951.00	15,951.00	0.00	0.00
2,550.00	4,761.00	6,494.00	0.00	1031-1000-6992	Steering Comm Hardware Chg	0.00	6,926.00	6,926.00	0.00	0.00
1,525.00	1,812.00	2,850.00	0.00	1031-1000-6993	Steering Comm User Chg	0.00	2,500.00	2,500.00	0.00	0.00
434.00	650.00	976.00	0.00	1031-1000-6994	Risk Management	0.00	1,130.00	490.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
813.00	1,216.00	1,920.00	0.00	1031-1000-6995	Insurance Liability	0.00	2,221.00	2,221.00	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	500.00	0.00	1031-1000-6998	Vehicle Fuel - Internal	0.00	500.00	500.00	0.00	0.00
0.00	3,441.00	16,010.00	0.00	1031-1000-6998	Fees - Internal	0.00	16,000.00	16,000.00	0.00	0.00
0.00	790.00	0.00	0.00	1031-1000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	2,070.43	6,400.00	0.00	1031-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	12,857.41	18,000.00	0.00	1031-1000-6999	Postage - Internal	0.00	18,922.00	18,922.00	0.00	0.00
0.00	1,338.81	0.00	0.00	1031-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
86,188.00	365,413.65	355,484.00	0.00		Interdepartmental Charges Totals:	0.00	125,975.00	128,414.00	0.00	0.00
				E70	Interfund Transfers					
500.00	0.00	0.00	0.00	1031-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
500.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		EXPENDITURES TOTALS:	3.60	523,665.00	526,084.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		DEPARTMENT REVENUES	0.00	523,665.00	526,084.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		DEPARTMENT EXPENSES	3.60	523,665.00	526,084.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(3.60)	0.00	0.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		FUND REVENUES	0.00	523,665.00	526,084.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		FUND EXPENSES	3.60	523,665.00	526,084.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.60)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
406,876.28	729,339.27	742,681.00	0.00		REPORT REVENUES	0.00	523,665.00	526,084.00	0.00	0.00
406,876.28	729,339.27	742,681.00	0.00		REPORT EXPENSES	3.60	523,665.00	526,084.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.60)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1032-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00	1032-1000-4304	Reimbursements	0.00	319,000.00	0.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		Charges for Service Totals:	0.00	319,000.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1032-1000-4398	Intradepartmental Service Chg	0.00	0.00	319,154.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	319,154.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1032-1000-4400	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
0.00	136,430.62	266,919.00	0.00		REVENUES TOTALS:	0.00	319,000.00	319,154.00	0.00	0.00
				E10	Personnel Services					
0.00	986.85	74,770.00	0.00	1032-1000-5000	Salaries and Wages	1.44	74,000.00	73,669.00	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	72.60	5,720.00	0.00	1032-1000-5110	FICA	0.00	4,568.00	5,636.00	0.00	0.00
0.00	0.72	67.00	0.00	1032-1000-5120	Workmans Compensation Tax	0.00	50.00	50.00	0.00	0.00
0.00	273.11	22,200.00	0.00	1032-1000-5130	Medical Insurance	0.00	18,090.00	18,090.00	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	0.28	58.00	0.00	1032-1000-5133	Life Insurance	0.00	44.00	43.00	0.00	0.00
0.00	0.31	458.00	0.00	1032-1000-5134	Short Term Disability	0.00	275.00	275.00	0.00	0.00
0.00	167.76	12,711.00	0.00	1032-1000-5140	Retirement - General	0.00	12,524.00	12,524.00	0.00	0.00
0.00	17.24	1,308.00	0.00	1032-1000-5156	Unemployment Compensation	0.00	1,106.00	1,105.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	20.10	1,495.00	0.00	1032-1000-5157	Workmans Compensation	0.00	1,475.00	1,473.00	0.00	0.00
0.00	1,538.97	118,787.00	0.00		Personnel Services Totals:	1.44	112,132.00	112,865.00	0.00	0.00
				E20	Material and Services					
0.00	17,727.96	20,000.00	0.00	1032-1000-6203	Legal Notice Publish	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	5,000.00	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	160.00	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
0.00	280.85	12,000.00	0.00	1032-1000-6310	Dues & Fees	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	7,000.00	0.00	1032-1000-6312	Lien Payments	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6331	Computer Software	0.00	20,000.00	20,000.00	0.00	0.00
0.00	70.72	500.00	0.00	1032-1000-6333	Vehicle Fuel	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,595.74	15,000.00	0.00	1032-1000-6404	Special Assessments	0.00	15,000.00	15,000.00	0.00	0.00
0.00	1,120.91	0.00	0.00	1032-1000-6405	Irrigation Taxes	0.00	500.00	500.00	0.00	0.00
0.00	950.00	0.00	0.00	1032-1000-6517	Refunds	0.00	500.00	500.00	0.00	0.00
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	1,000.00	1,000.00	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	(1,349.54)	30,000.00	0.00	1032-1000-6539	Grounds Maint & Repair	0.00	55,000.00	55,000.00	0.00	0.00
0.00	398.97	0.00	0.00	1032-1000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
0.00	5.25	0.00	0.00	1032-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	135.00	1,200.00	0.00	1032-1000-6604	Publications & Periodicals	0.00	700.00	700.00	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	1032-1000-6700	Travel & Training	0.00	5,000.00	5,000.00	0.00	0.00
0.00	557.23	2,000.00	0.00	1032-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	696.34	0.00	0.00	1032-1000-6750	Utilities - Gas	0.00	500.00	500.00	0.00	0.00
0.00	1,189.24	0.00	0.00	1032-1000-6751	Utilities - Water & Sewer	0.00	860.00	860.00	0.00	0.00
0.00	62.47	0.00	0.00	1032-1000-6752	Utilities - Electricity	0.00	500.00	500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	750.00	0.00	1032-1000-6755	Telephone	0.00	750.00	750.00	0.00	0.00
0.00	23,601.14	95,950.00	0.00		Material and Services Totals:	0.00	141,810.00	141,810.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	11,278.00	0.00	1032-1000-6990	Internal Services	0.00	12,063.00	12,684.00	0.00	0.00
0.00	1,222.00	1,208.00	0.00	1032-1000-6991	Facility Services	0.00	1,213.00	1,213.00	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	297.00	2,325.00	0.00	1032-1000-6994	Risk Management	0.00	2,118.00	918.00	0.00	0.00
0.00	555.00	4,571.00	0.00	1032-1000-6995	Insurance Liability	0.00	4,164.00	4,164.00	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	86,386.00	0.00	0.00	1032-1000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1032-1000-6998	Vehicle Fuel - Internal	0.00	500.00	500.00	0.00	0.00
0.00	56.92	3,000.00	0.00	1032-1000-6998	Weed Control - Internal	0.00	2,500.00	2,500.00	0.00	0.00
0.00	4,694.00	2,000.00	0.00	1032-1000-6998	Fees - Internal	0.00	15,000.00	15,000.00	0.00	0.00
0.00	11,765.02	18,000.00	0.00	1032-1000-6999	Contract Services - Internal	0.00	18,000.00	18,000.00	0.00	0.00
0.00	787.14	2,000.00	0.00	1032-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	410.63	1,300.00	0.00	1032-1000-6999	Postage - Internal	0.00	1,300.00	1,300.00	0.00	0.00
0.00	654.50	0.00	0.00	1032-1000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	3,462.30	5,000.00	0.00	1032-1000-6999	Solid Waste Fees - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	110,290.51	51,182.00	0.00		Interdepartmental Charges Totals:	0.00	64,058.00	63,479.00	0.00	0.00
				E70	Interfund Transfers					
0.00	1,000.00	1,000.00	0.00	1032-1000-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		EXPENDITURES TOTALS:	1.44	319,000.00	319,154.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	136,430.62	266,919.00	0.00		DEPARTMENT REVENUES	0.00	319,000.00	319,154.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		DEPARTMENT EXPENSES	1.44	319,000.00	319,154.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(1.44)	0.00	0.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		FUND REVENUES	0.00	319,000.00	319,154.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		FUND EXPENSES	1.44	319,000.00	319,154.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.44)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	136,430.62	266,919.00	0.00		REPORT REVENUES	0.00	319,000.00	319,154.00	0.00	0.00
0.00	136,430.62	266,919.00	0.00		REPORT EXPENSES	1.44	319,000.00	319,154.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.44)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2130	Tax Collector Property Mgt					
				1030	Tax Collector					
				R20	Licenses, Fees and Permits					
0.00	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	0.00	0.00	1032-1000-4113	Liens - Municipal	0.00	0.00	0.00	0.00	0.00
997.00	0.00	0.00	0.00	1032-1000-4113	Fees - Recording	0.00	0.00	0.00	0.00	0.00
997.00	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	1032-1000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
5,941.82	0.00	0.00	0.00	1032-1000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-4313	Fees - Property Sales	0.00	0.00	0.00	0.00	0.00
116,585.26	0.00	0.00	0.00	1032-1000-4313	Payments - PS Contract	0.00	0.00	0.00	0.00	0.00
122,527.08	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
2,500.00	0.00	0.00	0.00	1032-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,500.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1,229.96	0.00	0.00	0.00	1032-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1,229.96	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
1,734.92	0.00	0.00	0.00	1032-1000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
1,734.92	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
291,904.96	313,219.07	0.00	0.00	1032-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
291,904.96	313,219.07	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
44,512.14	0.00	0.00	0.00	1032-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
4,745.43	0.00	0.00	0.00	1032-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
3,513.56	0.00	0.00	0.00	1032-1000-5110	FICA	0.00	0.00	0.00	0.00	0.00
30.00	0.00	0.00	0.00	1032-1000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
6,757.64	0.00	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
49.70	0.00	0.00	0.00	1032-1000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
19.43	0.00	0.00	0.00	1032-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
7,121.67	0.00	0.00	0.00	1032-1000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,132.87	0.00	0.00	0.00	1032-1000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,151.50	0.00	0.00	0.00	1032-1000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
69,033.94	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	1032-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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
933.00	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
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
1,364.56	0.00	0.00	0.00	1032-1000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6312	Lien Payments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
4,393.07	0.00	0.00	0.00	1032-1000-6404	Special Assessments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1032-1000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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
13,281.59	0.00	0.00	0.00	1032-1000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
46.72	0.00	0.00	0.00	1032-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
63.73	0.00	0.00	0.00	1032-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
510.00	0.00	0.00	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
620.14	0.00	0.00	0.00	1032-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
83.95	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
23.46	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
2,070.68	0.00	0.00	0.00	1032-1000-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
(13.99)	0.00	0.00	0.00	1032-1000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
23,376.91	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
9,117.00	0.00	0.00	0.00	1032-1000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
3,209.00	0.00	0.00	0.00	1032-1000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
375.00	0.00	0.00	0.00	1032-1000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
305.00	0.00	0.00	0.00	1032-1000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
438.00	0.00	0.00	0.00	1032-1000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
820.00	0.00	0.00	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	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
14,264.00	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	1032-1000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	1032-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	313,219.07	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
1,000.00	313,219.07	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	1032-1000-9800	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
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	1032-1000-9900	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					
313,219.07	0.00	0.00	0.00	1032-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
313,219.07	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	0.00	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
420,893.92	313,219.07	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
420,893.92	313,219.07	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
420,893.92	313,219.07	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: 03/18/2016 - 8:38AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2131	Tax Collector Trans Rm Tax					
				1030	Tax Collector					
				R11	Other Taxes					
1,707,082.15	1,895,522.02	1,650,000.00	0.00	1033-1000-4020	Taxes - Transient Room	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,707,082.15	1,895,522.02	1,650,000.00	0.00		Other Taxes Totals:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1033-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1033-1000-4102	Fees - Late	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
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1033-1000-4398	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					
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					
0.00	0.00	0.00	0.00	1033-1000-4495	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					
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
1,707,082.15	1,895,522.02	1,650,000.00	0.00		REVENUES TOTALS:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
				E20	Material and Services					
359,127.33	398,770.36	347,119.00	0.00	1033-1000-6206	Special Projects	0.00	420,749.00	420,749.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
450,890.95	477,561.84	434,886.00	0.00	1033-1000-6400	Distribution to District	0.00	497,775.00	497,775.00	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
810,018.28	876,332.20	782,005.00	0.00		Material and Services Totals:	0.00	918,524.00	918,524.00	0.00	0.00
				E21	Interdepartmental Charges					
17,070.81	18,955.22	16,500.00	0.00	1033-1000-6998	Intradepartmental Admin Chgs	0.00	20,000.00	20,000.00	0.00	0.00
17,070.81	18,955.22	16,500.00	0.00		Interdepartmental Charges Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				E70	Interfund Transfers					
126,750.85	140,742.51	122,512.00	0.00	1033-1000-9502	Trans - Museum Operations	0.00	148,500.00	148,500.00	0.00	0.00
605,366.22	695,292.49	586,052.00	0.00	1033-1000-9503	Trans - Fairgrounds	0.00	739,726.00	739,726.00	0.00	0.00
147,875.99	164,199.60	142,931.00	0.00	1033-1000-9606	Trans - Tourism Compet Grants	0.00	173,250.00	173,250.00	0.00	0.00
879,993.06	1,000,234.60	851,495.00	0.00		Interfund Transfers Totals:	0.00	1,061,476.00	1,061,476.00	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
1,707,082.15	1,895,522.02	1,650,000.00	0.00		EXPENDITURES TOTALS:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,707,082.15	1,895,522.02	1,650,000.00	0.00		DEPARTMENT REVENUES	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,707,082.15	1,895,522.02	1,650,000.00	0.00		DEPARTMENT EXPENSES	0.00	2,000,000.00	2,000,000.00	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
1,707,082.15	1,895,522.02	1,650,000.00	0.00		FUND REVENUES	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,707,082.15	1,895,522.02	1,650,000.00	0.00		FUND EXPENSES	0.00	2,000,000.00	2,000,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,707,082.15	1,895,522.02	1,650,000.00	0.00		REPORT REVENUES	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,707,082.15	1,895,522.02	1,650,000.00	0.00		REPORT EXPENSES	0.00	2,000,000.00	2,000,000.00	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 qualify
    - 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
    - Process qualified candidates and measures for inclusion in the State Voters' Pamphlet

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 68 filed property tax appeals that will be heard February 25-26, 2016, 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 12. 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 $105 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 1225 cards since the program began in April 2014. We currently have 82 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 and returned 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 2016 legislative session has many election and recording-related bills. Continuing to monitor and testify at the Legislature, when appropriate, are important facets of the County Clerk's responsibilities.

Successes and Challenges:

FY 14/15	FY 13/14	FY 12/13	
Recording			
14,480	14,231	16,763	Real Property Recordings (every document is numbered, entered into the electronic system and indexed by type of document, parties involved, and legal description)
52,880	47,570	58,404	Pages in Recorded Documents (fee is partially based on number of pages)
109	102	147	Notarizations Performed
Election			
2,186	2,175	4,813	Voter Registrations Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates as required by statute)
1,068	548	2,601	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1,496	1,742	2,177	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices, after which required postcards are mailed to the elector)
1,554	1,428	2,131	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from voter updates in other states)
98	59	59	Districts (conduct elections for these districts; 2014-15 number reflects all districts, including state and federal; previous numbers reflected only special districts)
5	5	5	Incorporated Cities for which elections are administered

Property Tax Appeals (BOPTA)			
90	23	127	Property Tax Appeals Hearings (many more may be handled and settled prior to the hearing)
General			
388	392	393	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
524	533	314	Passports Processed
6	6	6	Number of Entities Provided Daily Digital Images of Recorded Documents (generates revenue of $18,000 annually)
6	2	N/A	Number of Entities Obtaining Subscription Service to the Clerk's Recorded Documents (this service became available in the fall of 2014, and there are currently six entities subscribing at a cost of $100/month)
1209	N/A	N/A	Veteran Recognition Cards Issued

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. For instance, in November 2015 a district filed a measure for the ballot. It was the only measure on the ballot, and was not a budgeted election. However, the district was responsible for reimbursing the cost of the election.

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.

Six 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 acquired a new vote tally system to begin using in May of 2016. The system will provide greater transparency and efficiencies in the operations of elections. Klamath County has an IGA with the seven Oregon counties that have switched to the Clear Ballot system.

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	Variations in Election Reimbursement – two-year cycle with minimal reimbursement for General & Primary Elections (even years) and more significant reimbursement for Special District Elections (odd years). There is no reimbursement from the Federal or State governments for the Primary or General Elections held in even-numbered years. The special districts reimburse for their portion of their elections held in May of odd-numbered years.	FY 14-15 $35,000	FY 13-14 $2,500

Expenses	Because there is no reimbursement from the Federal, State or City governments for the General Election, that cost is borne by Klamath County. The May, 2017 election will be reimbursed by the special districts.	FY 14-15 50,000	FY 13-14 $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 cycles 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 2016-2017 fiscal year, there will be at the least a November, 2016 Presidential General Election and a May, 2017 Special District Election.

Key Issues:

HB 2177 passed in the 2015 legislative session, and took effect January 1, 2016. The law results in 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.

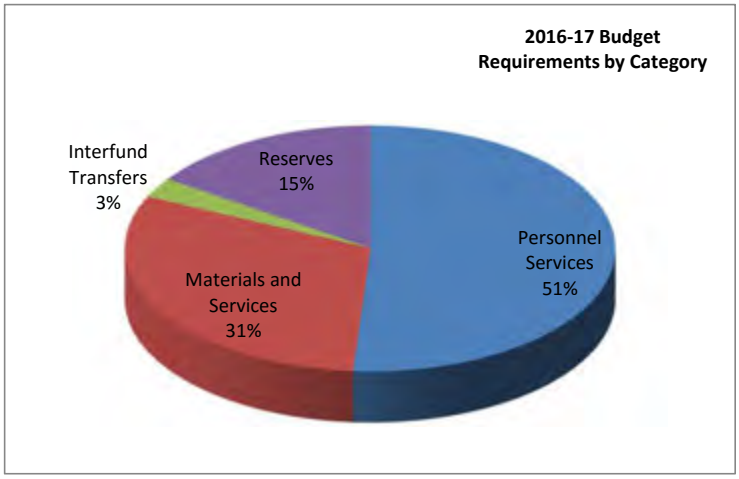
Independent Party has qualified as a major party in Oregon. This will increase the cost of every Primary Election, as ballots must be printed and programmed separately. It is estimated that the cost of Primary Elections will increase by 10%, but it cannot be determined until further along in the process.

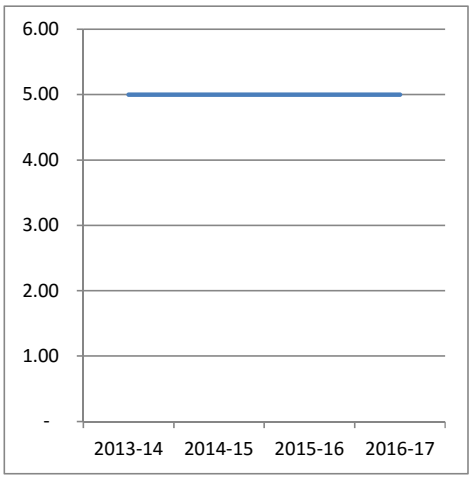
Historic Book Preservation In 1997 an audit was done of our permanent historic books to begin a restoration maintenance program. The audit revealed 16 books "requiring immediate attention" and seven books "requiring attention soon." The restoration project was started in 2001 and in 2003 another assessment was completed. At that time, 13 additional books were identified that needed immediate attention to ensure that data was not lost. A total of 90 books have been restored, through the de-acidification and conservation process. As the remaining books continue to age (several hundred books), this will be an ongoing project. These books are Klamath County's permanent records that date back to 1875.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1040 Clerk

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	329,011	339,798	358,430	372,233
Materials and Services	221,315	235,295	208,833	224,075
Subtotal Current Expenditures	**550,326**	**575,093**	**567,263**	**596,308**
Interfund Transfers	42,748	164,795	233,796	19,022
Reserves	-	-	98,434	112,634
Unappropriated Fund Balance	153,983	135,461	-	-
Subtotal Noncurrent Expenditures	**196,731**	**300,256**	**332,230**	**131,656**
Total Requirements by Budgetary Category	**747,057**	**875,349**	**899,493**	**727,964**
Requirements by Fund				
General Fund (1000)	592,447	698,296	718,759	615,030
Clerk Storage Fund (2140)	142,635	165,035	168,308	105,308
Clerk Overpayment Fund (2141)	11,975	12,018	12,426	7,626
Total Requirements by Fund	**747,057**	**875,349**	**899,493**	**727,964**
Resources by Budgetary Category				
Licenses, Fees and Permits	301,137	333,594	307,929	297,687
Intergovernmental	2,258	2,224	2,452	2,686
Charges for Services	59,198	68,009	24,600	56,600
Investment Earnings	565	466	-	-
Interfund Transfers	249,078	316,926	398,278	272,557
Miscellaneous	154	147	-	-
Beginning Fund Balance	134,667	153,983	166,234	98,434
Total Resources by Budgetary Category	**747,057**	**875,349**	**899,493**	**727,964**
Full-Time Employee Equivalents	5.00	5.00	5.00	5.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Clerk - Elections	308,157	175,422	2.10
Clerk - Recording	306,873	196,811	2.90
Clerk - Storage fund	105,308	-	-
Clerk - Overpayment fund	7,626	-	-
Total Mandates	**727,964**	**372,233**	**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	$41,459.33	$0.000	$3,171.64	$829.19	$20.671	$7,236.00	$0.00	$34.85	$0.00	$7,048.09	$59,799.77
Clerk/Elections	Filled	Chief Deputy Clerk	0.5000	.5000 Non-Union	Non-Union	UF25	5	$28,826.86	$432.40	$2,205.26	$576.54	$17.226	$6,030.00	$0.00	$7.14	$91.50	$4,900.57	$43,087.49
Clerk/Elections	Filled	Election Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$40,068.72	$601.03	$3,065.26	$801.37	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,811.68	$63,639.80
Clerk/Elections	Vacant	Election Worker	0.0000	Non-Benefit Eligible	Non-Union	MIN WAGE		$8,004.00	$120.06	$612.31	$160.08	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$8,896.45
			2.1000					**$118,358.92**	**$1,153.49**	**$9,054.46**	**$2,367.18**	**$72.35**	**$25,326.00**	**$0.00**	**$56.27**	**$274.50**	**$18,760.34**	**$175,423.50**
Clerk/Recording	Filled	County Clerk	0.4000	.4000 Elected Official	Non-Union	CL01	1	$27,639.56	$0.000	$2,114.43	$552.79	$13.781	$4,824.00	$0.00	$23.23	$0.00	$4,698.72	$39,866.51
Clerk/Recording	Filled	Chief Deputy Clerk	0.5000	.5000 Non-Union	Non-Union	UF25	5	$28,826.86	$432.40	$2,205.26	$576.54	$17.226	$6,030.00	$0.00	$7.14	$91.50	$4,900.57	$43,087.49
Clerk/Recording	Filled	Sr. Indexing Specialist	1.0000	Full-time Local 121	Local 121	LH12	7	$36,336.00	$545.04	$2,779.70	$726.72	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,177.12	$58,856.32
Clerk/Recording	Filled	Recording Specialist	1.0000	Full-time Local 121	Local 121	LH14	2	$33,326.44	$499.90	$2,549.47	$666.53	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,665.50	$54,999.57
			2.9000					**$126,128.87**	**$1,477.34**	**$9,648.86**	**$2,522.58**	**$99.91**	**$34,974.00**	**$0.00**	**$58.93**	**$457.50**	**$21,441.91**	**$196,809.89**
			5.0000					**$244,487.78**	**$2,630.83**	**$18,703.32**	**$4,889.76**	**$172.26**	**$60,300.00**	**$0.00**	**$115.20**	**$732.00**	**$40,202.24**	**$372,233.39**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1040	Clerk					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1041-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
200.00	970.00	500.00	0.00	1041-1000-4314	Fees - Filing	0.00	500.00	500.00	0.00	0.00
27,186.25	39,669.18	3,000.00	0.00	1041-1000-4314	Reimb - Election	0.00	35,000.00	35,000.00	0.00	0.00
0.00	156.38	100.00	0.00	1041-1000-4314	Election Reports	0.00	100.00	100.00	0.00	0.00
27,386.25	40,795.56	3,600.00	0.00		Charges for Service Totals:	0.00	35,600.00	35,600.00	0.00	0.00
				R40	Other Local Revenue					
13.00	0.00	0.00	0.00	1041-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
13.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
206,330.20	203,130.79	246,606.00	0.00	1041-1000-4900	Trans - General Non Dept	0.00	251,347.00	253,535.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
42,747.67	72,794.95	69,672.00	0.00	1041-1000-4914	Trans - Clerk	0.00	20,000.00	19,022.00	0.00	0.00
249,077.87	275,925.74	316,278.00	0.00		Interfund Transfers Totals:	0.00	271,347.00	272,557.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		REVENUES TOTALS:	0.00	306,947.00	308,157.00	0.00	0.00
				E10	Personnel Services					
67,225.92	72,893.09	74,628.00	0.00	1041-1000-5000	Salaries and Wages	1.50	76,900.00	76,900.00	0.00	0.00
38,554.81	39,229.81	40,193.00	0.00	1041-1000-5001	Elected Official Compensation	0.60	41,460.00	41,459.00	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
7,750.11	8,272.90	8,784.00	0.00	1041-1000-5110	FICA	0.00	9,055.00	9,054.00	0.00	0.00
72.22	77.45	88.00	0.00	1041-1000-5120	Workmans Compensation Tax	0.00	73.00	72.00	0.00	0.00
10,351.54	11,550.74	23,310.00	0.00	1041-1000-5130	Medical Insurance	0.00	25,326.00	25,326.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	3,500.00	0.00	0.00	1041-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
83.84	80.75	56.00	0.00	1041-1000-5133	Life Insurance	0.00	57.00	56.00	0.00	0.00
31.50	55.12	275.00	0.00	1041-1000-5134	Short Term Disability	0.00	275.00	275.00	0.00	0.00
15,909.86	17,409.63	18,159.00	0.00	1041-1000-5140	Retirement - General	0.00	18,761.00	18,760.00	0.00	0.00
1,529.49	1,275.52	1,306.00	0.00	1041-1000-5156	Unemployment Compensation	0.00	1,154.00	1,153.00	0.00	0.00
2,468.59	2,108.01	2,296.00	0.00	1041-1000-5157	Workmans Compensation	0.00	2,368.00	2,367.00	0.00	0.00
143,977.88	156,453.02	169,095.00	0.00		Personnel Services Totals:	2.10	175,429.00	175,422.00	0.00	0.00
				E20	Material and Services					
12,164.44	13,643.69	0.00	0.00	1041-1000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
905.11	1,373.76	500.00	0.00	1041-1000-6203	Legal Notice Publish	0.00	1,000.00	1,000.00	0.00	0.00
2,212.23	0.00	0.00	0.00	1041-1000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
403.00	456.00	300.00	0.00	1041-1000-6205	Shredding Services	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6232	Software Support	0.00	26,406.00	26,406.00	0.00	0.00
15,425.66	15,425.66	19,500.00	0.00	1041-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
400.00	425.00	400.00	0.00	1041-1000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
0.00	2,042.05	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	1,699.00	0.00	0.00	1041-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	24.00	0.00	0.00	1041-1000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
235.26	143.04	300.00	0.00	1041-1000-6600	Supplies - Office	0.00	785.00	792.00	0.00	0.00
24,928.63	39,991.60	25,000.00	0.00	1041-1000-6601	Supplies - Other	0.00	25,000.00	25,000.00	0.00	0.00
85.08	355.13	200.00	0.00	1041-1000-6602	Copier Maint & Supplies	0.00	200.00	200.00	0.00	0.00
13,686.45	14,197.90	15,000.00	0.00	1041-1000-6603	Postage	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1041-1000-6700	Travel & Training	0.00	3,500.00	3,500.00	0.00	0.00
2,464.10	1,680.64	3,000.00	0.00	1041-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
156.03	0.00	500.00	0.00	1041-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
851.25	1,263.91	1,000.00	0.00	1041-1000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
73,917.24	92,721.38	65,700.00	0.00		Material and Services Totals:	0.00	73,891.00	73,898.00	0.00	0.00
				E21	Interdepartmental Charges					
35,809.00	29,687.00	26,809.00	0.00	1041-1000-6990	Internal Services	0.00	29,180.00	30,870.00	0.00	0.00
15,734.00	16,963.00	16,761.00	0.00	1041-1000-6991	Facility Services	0.00	16,830.00	16,830.00	0.00	0.00
3,225.00	2,244.00	2,310.00	0.00	1041-1000-6992	Steering Comm Hardware Chg	0.00	4,654.00	4,654.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,137.00	1,359.00	1,187.00	0.00	1041-1000-6993	Steering Comm User Chg	0.00	1,250.00	1,250.00	0.00	0.00
932.00	950.00	908.00	0.00	1041-1000-6994	Risk Management	0.00	847.00	367.00	0.00	0.00
1,745.00	1,778.00	1,784.00	0.00	1041-1000-6995	Insurance Liability	0.00	1,666.00	1,666.00	0.00	0.00
0.00	482.58	200.00	0.00	1041-1000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	4,013.32	3,000.00	0.00	1041-1000-6999	Postage - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	70.00	0.00	0.00	1041-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
58,582.00	57,546.90	52,959.00	0.00		Interdepartmental Charges Totals:	0.00	57,627.00	58,837.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1041-1000-7003	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					
0.00	10,000.00	32,124.00	0.00	1041-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	10,000.00	32,124.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		EXPENDITURES TOTALS:	2.10	306,947.00	308,157.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		DEPARTMENT REVENUES	0.00	306,947.00	308,157.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		DEPARTMENT EXPENSES	2.10	306,947.00	308,157.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	(2.10)	0.00	0.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		FUND REVENUES	0.00	306,947.00	308,157.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		FUND EXPENSES	2.10	306,947.00	308,157.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
276,477.12	316,721.30	319,878.00	0.00		REPORT REVENUES	0.00	306,947.00	308,157.00	0.00	0.00
276,477.12	316,721.30	319,878.00	0.00		REPORT EXPENSES	2.10	306,947.00	308,157.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.10)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1042-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
26.25	454.00	40.00	0.00	1042-1000-4101	Fees - NSF Check	0.00	40.00	40.00	0.00	0.00
10,280.00	9,740.00	10,000.00	0.00	1042-1000-4114	Licenses - Marriage	0.00	10,000.00	10,000.00	0.00	0.00
273,022.90	301,468.97	283,389.00	0.00	1042-1000-4114	Fees - Clerk General	0.00	273,147.00	273,147.00	0.00	0.00
(4,242.75)	(65.75)	0.00	0.00	1042-1000-4114	Recording Debit Holding	0.00	0.00	0.00	0.00	0.00
2,673.75	0.00	0.00	0.00	1042-1000-4116	Fees - Surveyor	0.00	0.00	0.00	0.00	0.00
281,760.15	311,597.22	293,429.00	0.00		Licenses, Fees and Permits Totals:	0.00	283,187.00	283,187.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1042-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-4313	Fees - Tax Office	0.00	0.00	0.00	0.00	0.00
14,511.35	12,515.25	10,000.00	0.00	1042-1000-4314	Fees - Lien Docket	0.00	10,000.00	10,000.00	0.00	0.00
17,300.00	13,000.00	10,000.00	0.00	1042-1000-4314	Passports	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-4314	Reimb - Election	0.00	0.00	0.00	0.00	0.00
31,811.35	25,515.25	20,000.00	0.00		Charges for Service Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	1,239.00	1,000.00	0.00	1042-1000-4398	Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,239.00	1,000.00	0.00		Interdepartmental Charges Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R40	Other Local Revenue					
141.00	0.00	0.00	0.00	1042-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
141.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	1042-1000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,257.51	2,223.68	2,452.00	0.00	1042-1000-4501	A&T Grant	0.00	2,452.00	2,686.00	0.00	0.00
2,257.51	2,223.68	2,452.00	0.00		State of Oregon Totals:	0.00	2,452.00	2,686.00	0.00	0.00
				R70	Interfund Transfers					
0.00	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	41,000.00	82,000.00	0.00	1042-1000-4914	Trans - Clerk	0.00	20,000.00	0.00	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
0.00	41,000.00	82,000.00	0.00		Interfund Transfers Totals:	0.00	20,000.00	0.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		REVENUES TOTALS:	0.00	326,639.00	306,873.00	0.00	0.00
				E10	Personnel Services					
98,177.23	98,882.66	95,476.00	0.00	1042-1000-5000	Salaries and Wages	2.50	98,490.00	98,489.00	0.00	0.00
25,703.27	26,153.27	26,796.00	0.00	1042-1000-5001	Elected Official Compensation	0.40	27,640.00	27,640.00	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
8,691.96	9,102.02	9,354.00	0.00	1042-1000-5110	FICA	0.00	9,649.00	9,649.00	0.00	0.00
84.67	91.24	100.00	0.00	1042-1000-5120	Workmans Compensation Tax	0.00	100.00	100.00	0.00	0.00
27,259.79	19,928.88	32,190.00	0.00	1042-1000-5130	Medical Insurance	0.00	34,974.00	34,974.00	0.00	0.00
0.00	3,520.84	0.00	0.00	1042-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
85.77	80.80	59.00	0.00	1042-1000-5133	Life Insurance	0.00	59.00	59.00	0.00	0.00
50.15	87.78	458.00	0.00	1042-1000-5134	Short Term Disability	0.00	458.00	457.00	0.00	0.00
19,831.32	20,639.29	20,786.00	0.00	1042-1000-5140	Retirement - General	0.00	21,442.00	21,442.00	0.00	0.00
2,251.35	1,730.57	1,671.00	0.00	1042-1000-5156	Unemployment Compensation	0.00	1,478.00	1,478.00	0.00	0.00
2,897.12	2,536.08	2,445.00	0.00	1042-1000-5157	Workmans Compensation	0.00	2,523.00	2,523.00	0.00	0.00
185,032.63	182,753.43	189,335.00	0.00		Personnel Services Totals:	2.90	196,813.00	196,811.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1042-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,000.00	0.00	1042-1000-6201	Fees for Service	0.00	4,000.00	4,000.00	0.00	0.00
0.00	102.33	0.00	0.00	1042-1000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
170.16	0.00	0.00	0.00	1042-1000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
4,963.68	4,426.00	5,000.00	0.00	1042-1000-6222	Book Restoration	0.00	5,000.00	5,000.00	0.00	0.00
2,941.69	1,724.81	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	13,440.00	15,000.00	0.00	1042-1000-6232	Software Support	0.00	15,000.00	15,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
13,050.00	0.00	0.00	0.00	1042-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
470.00	292.50	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	131.27	500.00	0.00	1042-1000-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
0.00	154.70	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	64.00	96.00	0.00	1042-1000-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
3,234.45	303.05	1,000.00	0.00	1042-1000-6600	Supplies - Office	0.00	1,000.00	1,002.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
237.03	355.09	400.00	0.00	1042-1000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
2,627.50	0.00	1,000.00	0.00	1042-1000-6603	Postage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1042-1000-6700	Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
852.33	1,013.59	1,000.00	0.00	1042-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
305.99	308.75	500.00	0.00	1042-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
754.88	1,263.87	1,000.00	0.00	1042-1000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
29,607.71	23,579.96	33,496.00	0.00		Material and Services Totals:	0.00	33,400.00	33,402.00	0.00	0.00
				E21	Interdepartmental Charges					
35,808.00	29,687.00	26,809.00	0.00	1042-1000-6990	Internal Services	0.00	29,179.00	30,871.00	0.00	0.00
15,734.00	16,964.00	16,761.00	0.00	1042-1000-6991	Facility Services	0.00	16,830.00	16,830.00	0.00	0.00
3,225.00	6,904.00	6,928.00	0.00	1042-1000-6992	Steering Comm Hardware Chg	0.00	4,654.00	4,654.00	0.00	0.00
1,138.00	1,359.00	1,188.00	0.00	1042-1000-6993	Steering Comm User Chg	0.00	1,250.00	1,250.00	0.00	0.00
932.00	950.00	908.00	0.00	1042-1000-6994	Risk Management	0.00	847.00	367.00	0.00	0.00
1,745.00	1,778.00	1,784.00	0.00	1042-1000-6995	Insurance Liability	0.00	1,666.00	1,666.00	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	1,291.09	1,000.00	0.00	1042-1000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2,513.72	1,000.00	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
58,582.00	61,446.81	56,378.00	0.00		Interdepartmental Charges Totals:	0.00	56,426.00	57,638.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	41,000.00	50,000.00	0.00	1042-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
42,747.67	72,794.95	69,672.00	0.00	1042-1000-9014	Trans - Clerk	0.00	0.00	19,022.00	0.00	0.00
42,747.67	113,794.95	119,672.00	0.00		Interfund Transfers Totals:	0.00	0.00	19,022.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		EXPENDITURES TOTALS:	2.90	286,639.00	306,873.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		DEPARTMENT REVENUES	0.00	326,639.00	306,873.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		DEPARTMENT EXPENSES	2.90	286,639.00	306,873.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	(2.90)	40,000.00	0.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		FUND REVENUES	0.00	326,639.00	306,873.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		FUND EXPENSES	2.90	286,639.00	306,873.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.90)	40,000.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
315,970.01	381,575.15	398,881.00	0.00		REPORT REVENUES	0.00	326,639.00	306,873.00	0.00	0.00
315,970.01	381,575.15	398,881.00	0.00		REPORT EXPENSES	2.90	286,639.00	306,873.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.90)	40,000.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2140	Clerk - Storage					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1042-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
18,396.66	21,361.19	14,000.00	0.00	1042-1000-4113	Fees - Recording	0.00	14,000.00	14,000.00	0.00	0.00
18,396.66	21,361.19	14,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	14,000.00	14,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	458.81	0.00	0.00	1042-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	458.81	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	147.00	0.00	0.00	1042-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	147.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
521.19	432.44	0.00	0.00	1042-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
521.19	432.44	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					
123,717.57	142,635.42	154,308.00	0.00	1042-1000-4995	Beginning Fund Balance	0.00	91,308.00	91,308.00	0.00	0.00
123,717.57	142,635.42	154,308.00	0.00		Fund Balances Totals:	0.00	91,308.00	91,308.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		REVENUES TOTALS:	0.00	105,308.00	105,308.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1042-1000-6332	Computer Equipment	0.00	0.00	0.00	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
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	36,000.00	77,000.00	0.00	1042-1000-9014	Trans - Clerk	0.00	0.00	0.00	0.00	0.00
0.00	36,000.00	77,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	91,308.00	0.00	1042-1000-9900	Reserve Future Expenditures	0.00	105,308.00	105,308.00	0.00	0.00
0.00	0.00	91,308.00	0.00		Fund Balance & Reserves Totals:	0.00	105,308.00	105,308.00	0.00	0.00
				E90	Unappropriated Fund Balance					
142,635.42	129,034.86	0.00	0.00	1042-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
142,635.42	129,034.86	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		EXPENDITURES TOTALS:	0.00	105,308.00	105,308.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		DEPARTMENT REVENUES	0.00	105,308.00	105,308.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		DEPARTMENT EXPENSES	0.00	105,308.00	105,308.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	0.00	0.00	0.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		FUND REVENUES	0.00	105,308.00	105,308.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		FUND EXPENSES	0.00	105,308.00	105,308.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
142,635.42	165,034.86	168,308.00	0.00		REPORT REVENUES	0.00	105,308.00	105,308.00	0.00	0.00
142,635.42	165,034.86	168,308.00	0.00		REPORT EXPENSES	0.00	105,308.00	105,308.00	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

User: jlink
Printed: 03/18/2016 - 8:42AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2141	Clerk - Overpay Refunds					
				1040	Clerk					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1042-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
981.40	637.25	500.00	0.00	1042-1000-4113	Fees - Recording	0.00	500.00	500.00	0.00	0.00
981.40	637.25	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					
44.44	32.18	0.00	0.00	1042-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
44.44	32.18	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
10,948.90	11,348.49	11,926.00	0.00	1042-1000-4995	Beginning Fund Balance	0.00	7,126.00	7,126.00	0.00	0.00
10,948.90	11,348.49	11,926.00	0.00		Fund Balances Totals:	0.00	7,126.00	7,126.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		REVENUES TOTALS:	0.00	7,626.00	7,626.00	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
626.25	592.00	300.00	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
626.25	592.00	300.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	5,000.00	5,000.00	0.00	1042-1000-9014	Trans - Clerk	0.00	0.00	0.00	0.00	0.00
0.00	5,000.00	5,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	7,126.00	0.00	1042-1000-9900	Reserve Future Expenditures	0.00	7,326.00	7,326.00	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	7,126.00	0.00		Fund Balance & Reserves Totals:	0.00	7,326.00	7,326.00	0.00	0.00
				E90	Unappropriated Fund Balance					
11,348.49	6,425.92	0.00	0.00	1042-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
11,348.49	6,425.92	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		EXPENDITURES TOTALS:	0.00	7,626.00	7,626.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		DEPARTMENT REVENUES	0.00	7,626.00	7,626.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		DEPARTMENT EXPENSES	0.00	7,626.00	7,626.00	0.00	0.00
0.00	0.00	0.00	0.00		Clerk Totals:	0.00	0.00	0.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		FUND REVENUES	0.00	7,626.00	7,626.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		FUND EXPENSES	0.00	7,626.00	7,626.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
11,974.74	12,017.92	12,426.00	0.00		REPORT REVENUES	0.00	7,626.00	7,626.00	0.00	0.00
11,974.74	12,017.92	12,426.00	0.00		REPORT EXPENSES	0.00	7,626.00	7,626.00	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 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.

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.

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 • AOC - Association Of Oregon Counties: Public Lands & Natural Resources Legislative Committee Water Policy Committee • NACo - National Association of Counties • Energy Advisory Council • Soil & Water Conservation District • KBWRAC – Klamath Basin Water Resources Advisory Committee • Veteran's Advisory Board • Senior Center • Chamber of Commerce Governmental Affairs Committee • Fire Defense Board • Ore-Cal RC&D - Ore-Cal Resource Conservation & Development • SCOEDD - South Central Oregon Economic Development District / SCOACT - South Central Oregon Area Commission on Transportation • Rocky Point Community Action Team • Ambulance Advisory Committee	• 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 • Association of O & C Counties • BLM Resource Advisory Council • Oregon Institute of Technology Board of Trustees	• Crescent Lake Community Action Team • Crescent / Gilchrist Community Action Team • AOC - Association of Oregon Counties: Public Lands & Natural Resources Energy Environment and Land Use Transportation • NACo - National Association of Counties Transportation Committee • State Department of Forestry • 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 Transportation • Keno Community Action Team • Natural Resources Advisory Committee • South Central Regional Advisory Committee

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.

Challenges:

The board continues to be challenged by the lack of a secure funding stream covering the amount of federal land in Klamath County (*approximately 58% of Klamath County is managed by the Federal and State Government). Commissioners will continue to collaborate with federal partners and advocate for forest management policies providing stable funding for essential services. Commissioners will continue to navigate litigation related to personnel issues, keeping an eye on controlling costs for the taxpayers and reducing the county's liability on all fronts.

Successes:

Over the last year the Commissioners formed 2 task forces' to investigate 2 ongoing county issues- "What is the best use of road reserve dollars?" And "How does the compensation compare between county employees and their counterparts in the private sector?" The Commissioners formed the committees, recruited and appointed members, and then received the group's recommendations. The Board will now explore those recommendations. Additionally, the board prioritized and designated the sale of some high profile county properties no longer in use by the county. The board recently hired professional realtors to sell the buildings so the buildings will be used for the highest and best use and the county will no longer have to maintain them. The board, in conjunction with the Finance Department and staff, is developing an economic development grant program. This will further the board's work to promote jobs and economic opportunity in Klamath County by providing small grants to worthy recipients.

Goals:

The board of Commissioners will work to increase the quality and quantity of information to the public regarding the good work the county is doing. Currently, the county is working on developing a communication plan and also providing live streaming on the web of county meetings.

The board seeks to augment efforts to promote Klamath County as the best place to live and do business. Commissioners will also work to provide a climate more attractive for recent college graduates to stay and develop businesses and/or become entrepreneurs in Klamath County- our competitiveness depends on retaining the best and brightest.

Budget Overview:

This budget is the same as last year's budget with a slight increase in fees related to technology. Commissioners transitioned to portable computers last year and now use them exclusively. The portable Dell's necessitated a fee of $40 per month for data. The total fiscal impact is an approximately $1440 increase for the three Commissioners.

Budget Summary	
FY 2015/16 Budget	$364,772.00
Proposed FY 2016/17	$374,492.00
Budget Change	+2.7%
Total Staff	3 FTE
Staff Change	None

Key Issues:

Commissioners continue to work toward supporting and advising county department heads and other elected officials in their efforts to attract and then retain top employees. Commissioners also work toward engaging the public to deem the public's priorities for services and then continuing to work toward securing promised Federal and State budgetary assistance to secure stabilized funding for those services deemed vital.

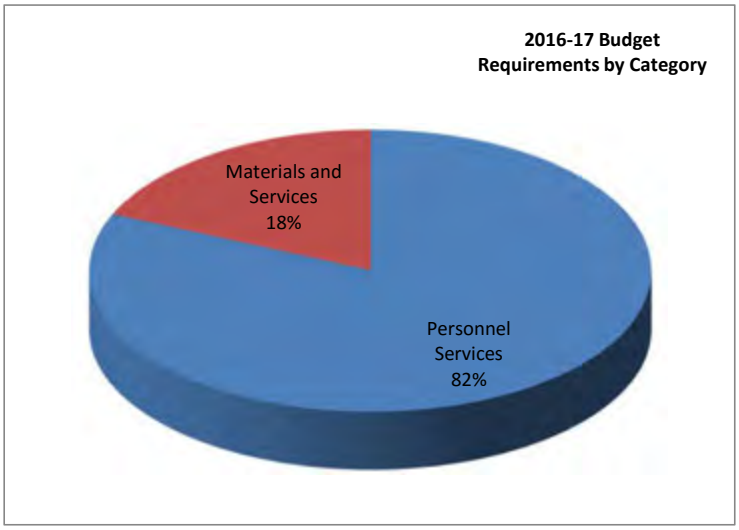
Significant Changes:

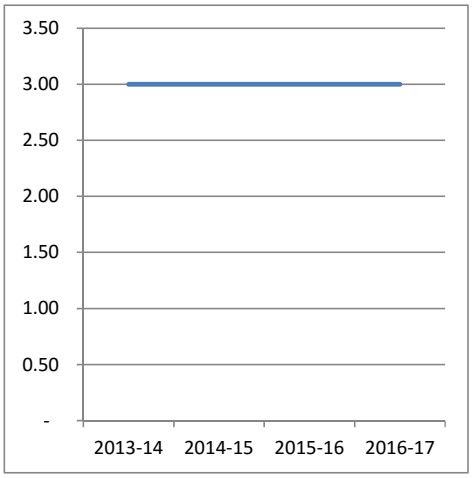
No significant budgetary changes anticipated for FY 16-17.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1050 Commissioners

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	291,287	290,484	300,259	305,752
Materials and Services	47,542	58,263	64,513	69,240
Total Requirements by Budgetary Category	**338,829**	**348,747**	**364,772**	**374,992**
Requirements by Fund				
General Fund (1000)	336,524	348,747	364,772	374,992
Ambulance Advisory Training (2150)	2,305	-	-	-
Total Requirements by Fund	**338,829**	**348,747**	**364,772**	**374,992**
Resources by Budgetary Category				
Investment Earnings	9	-	-	-
Interfund Transfers	336,404	347,342	364,772	373,492
Licenses, Fees and Permits	120	1,405	-	1,500
Beginning Fund Balance	2,296	-	-	-
Total Resources by Budgetary Category	**338,829**	**348,747**	**364,772**	**374,992**
Full-Time Employee Equivalents	3.00	3.00	3.00	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Commissioners	374,992	305,752	3.00
Total Mandates	**374,992**	**305,752**	**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	$70,876.49	$0.000	$5,422.05	$1,417.53	$34.45	$12,060.00	$0.00	$58.08	$0.00	$12,049.00	$101,917.61
Board of County Commissioners	Filled	Commissioner	1.0000	Elected Official	Non-Union	CO01	1	$70,876.49	$0.000	$5,422.05	$1,417.53	$34.45	$12,060.00	$0.00	$58.08	$0.00	$12,049.00	$101,917.61
Board of County Commissioners	Filled	Commissioner	1.0000	Elected Official	Non-Union	CO01	1	$70,876.49	$0.000	$5,422.05	$1,417.53	$34.45	$12,060.00	$0.00	$58.08	$0.00	$12,049.00	$101,917.61
			3.0000					$212,629.47	$0.00	$16,266.15	$4,252.59	$103.36	$36,180.00	$0.00	$174.24	$0.00	$36,147.01	$305,752.82

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1050	Commissioners					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1051-1000-4100	Fees, Licenses and Permits	0.00	0.00	1,500.00	0.00	0.00
120.00	0.00	0.00	0.00	1051-1000-4115	Fees - Vacation	0.00	0.00	0.00	0.00	0.00
0.00	1,405.00	0.00	0.00	1051-1000-4115	Fees - Liquor License	0.00	1,500.00	0.00	0.00	0.00
120.00	1,405.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1051-1000-4398	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					
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					
336,404.25	347,342.08	364,772.00	0.00	1051-1000-4900	Trans - General Non Dept	0.00	368,031.00	373,492.00	0.00	0.00
0.00	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
336,404.25	347,342.08	364,772.00	0.00		Interfund Transfers Totals:	0.00	368,031.00	373,492.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		REVENUES TOTALS:	0.00	369,531.00	374,992.00	0.00	0.00
				E10	Personnel Services					
4,320.00	0.00	0.00	0.00	1051-1000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
204,204.24	208,526.34	210,566.00	0.00	1051-1000-5001	Elected Official Compensation	3.00	208,309.47	212,629.00	0.00	0.00
15,916.71	15,818.56	16,108.00	0.00	1051-1000-5110	FICA	0.00	16,266.15	16,266.00	0.00	0.00
99.45	102.33	104.00	0.00	1051-1000-5120	Workmans Compensation Tax	0.00	103.35	103.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
28,200.00	24,458.50	33,300.00	0.00	1051-1000-5130	Medical Insurance	0.00	36,180.00	36,180.00	0.00	0.00
0.00	2,491.68	0.00	0.00	1051-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
258.12	243.96	174.00	0.00	1051-1000-5133	Life Insurance	0.00	174.24	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
33,364.08	34,553.53	35,796.00	0.00	1051-1000-5140	Retirement - General	0.00	36,147.00	36,147.00	0.00	0.00
4,924.08	4,288.80	4,211.00	0.00	1051-1000-5157	Workmans Compensation	0.00	4,252.59	4,253.00	0.00	0.00
291,286.68	290,483.70	300,259.00	0.00		Personnel Services Totals:	3.00	301,432.80	305,752.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1051-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500.00	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	1051-1000-6332	Computer Equipment	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	25.00	0.00	0.00	1051-1000-6517	Refunds	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
0.83	0.00	202.00	0.00	1051-1000-6600	Supplies - Office	0.00	250.00	250.00	0.00	0.00
103.70	0.00	0.00	0.00	1051-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	180.00	0.00	1051-1000-6604	Publications & Periodicals	0.00	180.00	180.00	0.00	0.00
1,534.90	3,535.48	8,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 1	0.00	8,000.00	8,000.00	0.00	0.00
2,589.50	7,632.85	8,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 2	0.00	8,000.00	8,000.00	0.00	0.00
4,477.63	4,505.14	8,000.00	0.00	1051-1000-6701	Mgmt Travel & Training 3	0.00	8,000.00	8,000.00	0.00	0.00
32.08	31.57	330.00	0.00	1051-1000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,365.93	1,367.25	1,100.00	0.00	1051-1000-6755	Telephone	0.00	1,400.00	1,400.00	0.00	0.00
0.00	0.00	0.00	0.00	1051-1000-6756	Data Service Charges	0.00	1,440.36	1,440.00	0.00	0.00
10,104.57	17,097.29	27,312.00	0.00		Material and Services Totals:	0.00	28,770.36	28,770.00	0.00	0.00
				E21	Interdepartmental Charges					
18,457.00	22,809.00	17,353.00	0.00	1051-1000-6990	Internal Services	0.00	19,608.00	21,329.00	0.00	0.00
11,493.00	12,391.00	12,243.00	0.00	1051-1000-6991	Facility Services	0.00	12,293.00	12,293.00	0.00	0.00
1,125.00	1,122.00	1,176.00	0.00	1051-1000-6992	Steering Comm Hardware Chg	0.00	1,191.00	1,191.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
915.00	1,359.00	1,425.00	0.00	1051-1000-6993	Steering Comm User Chg	0.00	1,500.00	1,500.00	0.00	0.00
1,094.00	1,126.00	1,114.00	0.00	1051-1000-6994	Risk Management	0.00	1,024.00	444.00	0.00	0.00
2,049.00	2,109.00	2,190.00	0.00	1051-1000-6995	Insurance Liability	0.00	2,013.00	2,013.00	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	54.00	0.00	0.00	1051-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	97.46	500.00	0.00	1051-1000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	98.63	200.00	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	1,000.00	0.00	1051-1000-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00
35,133.00	41,166.09	37,201.00	0.00		Interdepartmental Charges Totals:	0.00	39,329.00	40,470.00	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
336,524.25	348,747.08	364,772.00	0.00		EXPENDITURES TOTALS:	3.00	369,532.16	374,992.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		DEPARTMENT REVENUES	0.00	369,531.00	374,992.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		DEPARTMENT EXPENSES	3.00	369,532.16	374,992.00	0.00	0.00
0.00	0.00	0.00	0.00		Commissioners Totals:	(3.00)	(1.16)	0.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		FUND REVENUES	0.00	369,531.00	374,992.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		FUND EXPENSES	3.00	369,532.16	374,992.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.00)	(1.16)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
336,524.25	348,747.08	364,772.00	0.00		REPORT REVENUES	0.00	369,531.00	374,992.00	0.00	0.00
336,524.25	348,747.08	364,772.00	0.00		REPORT EXPENSES	3.00	369,532.16	374,992.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	(1.16)	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
Printed: 03/21/2016 - 4:59PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
0.00	0.00	0.00	0.00	1051-1000-4401	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					
8.80	0.00	0.00	0.00	1051-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
8.80	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,296.46	0.00	0.00	0.00	1051-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
2,296.46	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
2,305.26	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	1051-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
2,305.26	0.00	0.00	0.00	1051-1000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
2,305.26	0.00	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					
0.00	0.00	0.00	0.00	1051-1000-9990	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,305.26	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
2,305.26	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
2,305.26	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		Commissioners Totals:	0.00	0.00	0.00	0.00	0.00
2,305.26	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
2,305.26	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		Commissioners Ambul Adv Comm	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,305.26	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
2,305.26	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 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 way records and general surveying research.

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

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

Successes and Challenges:

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

With being a part time surveyor and utilizing the local surveyors, we are averaging reestablishing 50 corners per year with our Public Land Survey System (PLSS) program. PLSS corners are section corners, ¼ corners, meander corners or any other corner established by the Government Land Office (GLO). 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 filing survey maps, partition plats and subdivision plats. The last 5 years I have averaged 70 survey maps, 25 partition plats and 1 subdivision plat per year. Last fiscal year we were down 30% on revenue from survey maps, 50% 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, 2014. Anticipate less revenue from user fees until the economy picks back up.

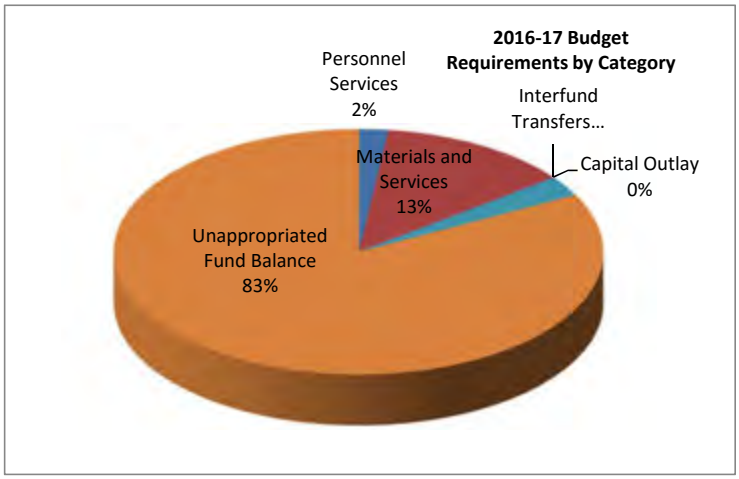
Key issues:

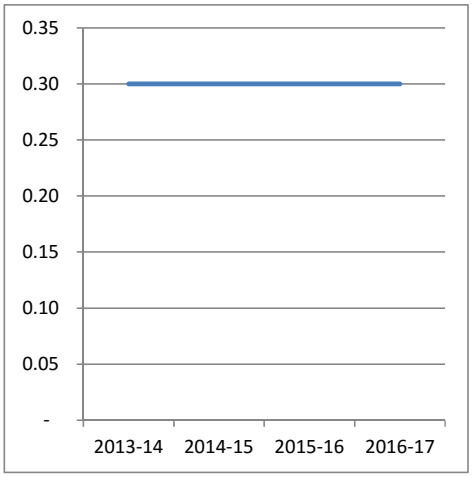
Per Oregon Revised Statute, the County Surveyor's compensation is to be paid out of the county treasury. A fee may be charged to reimburse the cost of the mandated work being performed by the County Surveyor.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1060 Surveyor

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	22,678	22,785	23,060	23,288
Materials and Services	74,408	44,866	158,440	153,128
Capital Outlay	-	-	100	100
Subtotal Current Expenditures	**97,086**	**67,651**	**181,600**	**176,516**
Interfund Transfers	1,000	1,000	1,000	1,000
Reserves	-	-	30,920	31,820
Unappropriated Fund Balance	1,093,953	1,136,575	1,000,000	1,000,000
Subtotal Noncurrent Expenditures	**1,094,953**	**1,137,575**	**1,031,920**	**1,032,820**
Total Requirements by Budgetary Category	**1,192,039**	**1,205,226**	**1,213,520**	**1,209,336**
Requirements by Fund				
Surveyor (2160)	1,192,039	1,205,226	1,213,520	1,209,336
Total Requirements by Fund	**1,192,039**	**1,205,226**	**1,213,520**	**1,209,336**
Resources by Budgetary Category				
Licenses, Fees and Permits	56,001	64,767	63,490	64,850
Investment Earnings	4,428	3,203	5,500	-
Interfund Transfers	1,000	42,906	13,886	12,466
Miscellaneous	1,495	397	124	100
Beginning Fund Balance	1,129,115	1,093,953	1,130,520	1,131,920
Total Resources by Budgetary Category	**1,192,039**	**1,205,226**	**1,213,520**	**1,209,336**
Full-Time Employee Equivalents	0.30	0.30	0.30	0.30

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Surveyor	22,416	11,644	0.15
Corner Restoration	1,155,000	11,644	0.15
Equipment Reserve	31,920	-	-
Total Mandates	**1,209,336**	**23,288**	**0.30**





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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	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	
Surveyor - Operating	Filled	Surveyor	0.5000	.500 Elected Official	Non-Union	SU01	1	$9,173.33	$9,173.33	$0.00	$701.76	$183.47	$4.75	$0.00	$0.00	$21.90	$0.00	$1,559.47	$11,644.67
Surveyor - Corner	Filled	Surveyor	0.5000	.500 Elected Official	Non-Union	SU01	1	$9,173.33	$9,173.33	$0.00	$701.76	$183.47	$4.75	$0.00	$0.00	$21.90	$0.00	$1,559.47	$11,644.67
									$0.00										
			1.0000					**$18,346.65**	**$18,346.65**	**$0.00**	**$1,403.52**	**$366.93**	**$9.50**	**$0.00**	**$0.00**	**$43.80**	**$0.00**	**$3,118.93**	**$23,289.34**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 8:43AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1061-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	1061-1000-4116	Fees - Condominium Plat	0.00	0.00	0.00	0.00	0.00
1,816.00	4,895.00	4,500.00	0.00	1061-1000-4116	Fees - Survey Filing	0.00	4,500.00	4,500.00	0.00	0.00
3,305.00	5,980.00	3,990.00	0.00	1061-1000-4116	Fees - Partition	0.00	4,750.00	4,750.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-4116	Fees - Subdivision Plat	0.00	600.00	600.00	0.00	0.00
0.00	60.00	0.00	0.00	1061-1000-4116	Fees - Public Land Corn Pres	0.00	0.00	0.00	0.00	0.00
5,171.00	10,935.00	8,490.00	0.00		Licenses, Fees and Permits Totals:	0.00	9,850.00	9,850.00	0.00	0.00
				R40	Other Local Revenue					
1,495.00	397.49	124.00	0.00	1061-1000-4400	Miscellaneous	0.00	100.00	100.00	0.00	0.00
1,495.00	397.49	124.00	0.00		Other Local Revenue Totals:	0.00	100.00	100.00	0.00	0.00
				R70	Interfund Transfers					
0.00	12,886.00	12,886.00	0.00	1061-1000-4900	Trans - General Non Dept	0.00	11,000.00	11,466.00	0.00	0.00
1,000.00	0.00	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
1,000.00	12,886.00	12,886.00	0.00		Interfund Transfers Totals:	0.00	11,000.00	11,466.00	0.00	0.00
				R90	Fund Balances					
865.46	1,484.85	500.00	0.00	1061-1000-4995	Beginning Fund Balance	0.00	1,000.00	1,000.00	0.00	0.00
865.46	1,484.85	500.00	0.00		Fund Balances Totals:	0.00	1,000.00	1,000.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		REVENUES TOTALS:	0.00	21,950.00	22,416.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,496.40	8,992.09	9,082.00	0.00	1061-1000-5001	Elected Official Compensation	0.15	9,173.00	9,173.00	0.00	0.00
336.99	675.47	695.00	0.00	1061-1000-5110	FICA	0.00	702.00	702.00	0.00	0.00
1.60	2.53	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
0.00	0.00	0.00	0.00	1061-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
17.24	33.00	22.00	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
714.28	1,487.42	1,544.00	0.00	1061-1000-5140	Retirement - General	0.00	1,559.00	1,559.00	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
103.42	201.69	182.00	0.00	1061-1000-5157	Workmans Compensation	0.00	183.00	183.00	0.00	0.00
5,669.93	11,392.20	11,530.00	0.00		Personnel Services Totals:	0.15	11,644.00	11,644.00	0.00	0.00
				E20	Material and Services					
179.60	0.00	158.00	0.00	1061-1000-6200	Contract Services	0.00	101.00	101.00	0.00	0.00
164.90	151.30	500.00	0.00	1061-1000-6223	Electronic File Conversion	0.00	500.00	500.00	0.00	0.00
100.00	305.00	500.00	0.00	1061-1000-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
16.40	0.00	0.00	0.00	1061-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1061-1000-6700	Travel & Training	0.00	250.00	250.00	0.00	0.00
0.00	354.53	500.00	0.00	1061-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
140.78	166.92	180.00	0.00	1061-1000-6755	Telephone	0.00	140.00	140.00	0.00	0.00
601.68	977.75	1,838.00	0.00		Material and Services Totals:	0.00	1,241.00	1,241.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	6,673.00	6,214.00	0.00	1061-1000-6990	Internal Services	0.00	6,760.00	7,266.00	0.00	0.00
449.00	1,238.00	1,222.00	0.00	1061-1000-6991	Facility Services	0.00	1,228.00	1,228.00	0.00	0.00
189.00	561.00	588.00	0.00	1061-1000-6992	Steering Comm Hardware Chg	0.00	596.00	596.00	0.00	0.00
137.00	226.00	237.00	0.00	1061-1000-6993	Steering Comm User Chg	0.00	250.00	250.00	0.00	0.00
0.00	74.00	83.00	0.00	1061-1000-6994	Risk Management	0.00	71.00	31.00	0.00	0.00
0.00	139.00	163.00	0.00	1061-1000-6995	Insurance Liability	0.00	139.00	139.00	0.00	0.00
0.00	0.00	100.00	0.00	1061-1000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	29.11	25.00	0.00	1061-1000-6999	Postage - Internal	0.00	21.00	21.00	0.00	0.00
775.00	8,940.11	8,632.00	0.00		Interdepartmental Charges Totals:	0.00	9,065.00	9,531.00	0.00	0.00
				E70	Interfund Transfers					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
				E80	Contigencies					
0.00	0.00	0.00	0.00	1061-1000-9800	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					
1,484.85	4,393.28	0.00	0.00	1061-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,484.85	4,393.28	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		EXPENDITURES TOTALS:	0.15	21,950.00	22,416.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		DEPARTMENT REVENUES	0.00	21,950.00	22,416.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		DEPARTMENT EXPENSES	0.15	21,950.00	22,416.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		FUND REVENUES	0.00	21,950.00	22,416.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		FUND EXPENSES	0.15	21,950.00	22,416.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
8,531.46	25,703.34	22,000.00	0.00		REPORT REVENUES	0.00	21,950.00	22,416.00	0.00	0.00
8,531.46	25,703.34	22,000.00	0.00		REPORT EXPENSES	0.15	21,950.00	22,416.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.15)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1062-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
50,829.75	53,399.75	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
50,829.75	53,399.75	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	432.25	0.00	0.00	1062-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	432.25	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
4,428.30	2,390.04	5,500.00	0.00	1062-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
4,428.30	2,390.04	5,500.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,128,249.83	1,092,467.79	1,100,000.00	0.00	1062-1000-4995	Beginning Fund Balance	0.00	1,100,000.00	1,100,000.00	0.00	0.00
1,128,249.83	1,092,467.79	1,100,000.00	0.00		Fund Balances Totals:	0.00	1,100,000.00	1,100,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		REVENUES TOTALS:	0.00	1,155,000.00	1,155,000.00	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	8,992.31	9,082.00	0.00	1062-1000-5001	Elected Official Compensation	0.15	9,173.00	9,173.00	0.00	0.00
1,013.21	675.58	695.00	0.00	1062-1000-5110	FICA	0.00	702.00	702.00	0.00	0.00
4.68	2.57	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
0.00	0.00	0.00	0.00	1062-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
47.72	33.00	22.00	0.00	1062-1000-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1062-1000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
2,143.17	1,487.49	1,544.00	0.00	1062-1000-5140	Retirement - General	0.00	1,559.00	1,559.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
310.23	201.62	182.00	0.00	1062-1000-5157	Workmans Compensation	0.00	183.00	183.00	0.00	0.00
17,007.73	11,392.57	11,530.00	0.00		Personnel Services Totals:	0.15	11,644.00	11,644.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1062-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
48,851.44	15,778.00	115,160.00	0.00	1062-1000-6224	Publ Land Cor Restore	0.00	108,510.00	108,045.00	0.00	0.00
150.00	305.00	500.00	0.00	1062-1000-6310	Dues & Fees	0.00	750.00	750.00	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
25.93	45.71	1,000.00	0.00	1062-1000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
53.99	0.00	2,000.00	0.00	1062-1000-6610	Supplies - Field	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1062-1000-6700	Travel & Training	0.00	750.00	750.00	0.00	0.00
0.00	541.61	500.00	0.00	1062-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
49,081.36	16,670.32	119,460.00	0.00		Material and Services Totals:	0.00	113,310.00	112,845.00	0.00	0.00
				E21	Interdepartmental Charges					
20,098.00	6,672.00	6,215.00	0.00	1062-1000-6990	Internal Services	0.00	6,762.00	7,267.00	0.00	0.00
1,343.00	1,238.00	1,223.00	0.00	1062-1000-6991	Facility Services	0.00	1,229.00	1,229.00	0.00	0.00
561.00	561.00	588.00	0.00	1062-1000-6992	Steering Comm Hardware Chg	0.00	595.00	595.00	0.00	0.00
418.00	226.00	238.00	0.00	1062-1000-6993	Steering Comm User Chg	0.00	250.00	250.00	0.00	0.00
533.00	74.00	83.00	0.00	1062-1000-6994	Risk Management	0.00	71.00	31.00	0.00	0.00
998.00	139.00	163.00	0.00	1062-1000-6995	Insurance Liability	0.00	139.00	139.00	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	9,075.01	20,000.00	0.00	1062-1000-6999	Contract Services - Internal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	292.88	0.00	0.00	1062-1000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
23,951.00	18,277.89	28,510.00	0.00		Interdepartmental Charges Totals:	0.00	29,046.00	29,511.00	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
1,000.00	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
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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E80	Contigencies					
0.00	0.00	0.00	0.00	1062-1000-9800	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
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	1062-1000-9900	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					
1,092,467.79	1,101,349.05	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
1,092,467.79	1,101,349.05	1,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	1,000,000.00	1,000,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		EXPENDITURES TOTALS:	0.15	1,155,000.00	1,155,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		DEPARTMENT REVENUES	0.00	1,155,000.00	1,155,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		DEPARTMENT EXPENSES	0.15	1,155,000.00	1,155,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		FUND REVENUES	0.00	1,155,000.00	1,155,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		FUND EXPENSES	0.15	1,155,000.00	1,155,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	(0.15)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,183,507.88	1,148,689.83	1,160,500.00	0.00		REPORT REVENUES	0.00	1,155,000.00	1,155,000.00	0.00	0.00
1,183,507.88	1,148,689.83	1,160,500.00	0.00		REPORT EXPENSES	0.15	1,155,000.00	1,155,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.15)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2160	Surveyor					
				1060	Surveyor					
				R41	Interest					
0.00	813.02	0.00	0.00	3050-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	813.02	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	29,020.09	0.00	0.00	3050-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	1,000.00	0.00	3050-1000-4916	Trans - Surveyor	0.00	1,000.00	1,000.00	0.00	0.00
0.00	30,020.09	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	30,020.00	0.00	3050-1000-4995	Beginning Fund Balance	0.00	30,920.00	30,920.00	0.00	0.00
0.00	0.00	30,020.00	0.00		Fund Balances Totals:	0.00	30,920.00	30,920.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		REVENUES TOTALS:	0.00	31,920.00	31,920.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	100.00	0.00	3050-1000-7006	Survey Equipment	0.00	0.00	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	100.00	0.00		Capital Outlay Totals:	0.00	0.00	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	30,920.00	0.00	3050-1000-9910	Reserve Capital Outlay	0.00	31,920.00	31,820.00	0.00	0.00
0.00	0.00	30,920.00	0.00		Fund Balance & Reserves Totals:	0.00	31,920.00	31,820.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	30,833.11	0.00	0.00	3050-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	30,833.11	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		EXPENDITURES TOTALS:	0.00	31,920.00	31,920.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		DEPARTMENT REVENUES	0.00	31,920.00	31,920.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		DEPARTMENT EXPENSES	0.00	31,920.00	31,920.00	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	30,833.11	31,020.00	0.00		FUND REVENUES	0.00	31,920.00	31,920.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		FUND EXPENSES	0.00	31,920.00	31,920.00	0.00	0.00
0.00	0.00	0.00	0.00		Surveyor Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	30,833.11	31,020.00	0.00		REPORT REVENUES	0.00	31,920.00	31,920.00	0.00	0.00
0.00	30,833.11	31,020.00	0.00		REPORT EXPENSES	0.00	31,920.00	31,920.00	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
2016-2017 Budget Financial Presentation
1070 County Schools

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	2,300,523	2,192,882	565,200	600,000
Total Requirements by Budgetary Category	**2,300,523**	**2,192,882**	**565,200**	**600,000**
Requirements by Fund				
County Schools (2020)	2,300,523	2,192,882	565,200	600,000
Total Requirements by Fund	**2,300,523**	**2,192,882**	**565,200**	**600,000**
Resources by Budgetary Category				
Intergovernmental	2,300,056	2,192,462	565,100	600,000
Investment Earnings	467	420	100	-
Total Resources by Budgetary Category	**2,300,523**	**2,192,882**	**565,200**	**600,000**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
County Schools	600,000	-	-
Total Mandates	**600,000**	**-**	**-**

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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2020	Treasurer County Schools					
				1070	County Schools					
				R41	Interest					
466.81	419.52	100.00	0.00	0000-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
466.81	419.52	100.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
1,834,485.03	1,763,748.41	200,000.00	0.00	0000-1000-4604	Receipts - Federal Forest	0.00	140,000.00	140,000.00	0.00	0.00
1,834,485.03	1,763,748.41	200,000.00	0.00		Federal Government Totals:	0.00	140,000.00	140,000.00	0.00	0.00
				R51	State of Oregon					
407,681.10	372,988.64	300,000.00	0.00	0000-1000-4502	State Board of Forestry	0.00	400,000.00	400,000.00	0.00	0.00
13,671.15	12,981.00	15,000.00	0.00	0000-1000-4503	Small Rail Car	0.00	15,000.00	15,000.00	0.00	0.00
44,219.07	42,744.21	50,000.00	0.00	0000-1000-4504	Taxes - Electric Coop	0.00	45,000.00	45,000.00	0.00	0.00
0.00	0.00	100.00	0.00	0000-1000-4509	Fees - State of Oregon Court	0.00	0.00	0.00	0.00	0.00
465,571.32	428,713.85	365,100.00	0.00		State of Oregon Totals:	0.00	460,000.00	460,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	0000-1000-4995	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
2,300,523.16	2,192,881.78	565,200.00	0.00		REVENUES TOTALS:	0.00	600,000.00	600,000.00	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					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	0000-1000-6400	Distribution to District	0.00	0.00	600,000.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00	0000-1000-6501	Operating Expenses	0.00	600,000.00	0.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00		Material and Services Totals:	0.00	600,000.00	600,000.00	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
2,300,523.16	2,192,881.78	565,200.00	0.00		EXPENDITURES TOTALS:	0.00	600,000.00	600,000.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00		DEPARTMENT REVENUES	0.00	600,000.00	600,000.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00		DEPARTMENT EXPENSES	0.00	600,000.00	600,000.00	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
2,300,523.16	2,192,881.78	565,200.00	0.00		FUND REVENUES	0.00	600,000.00	600,000.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00		FUND EXPENSES	0.00	600,000.00	600,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,300,523.16	2,192,881.78	565,200.00	0.00		REPORT REVENUES	0.00	600,000.00	600,000.00	0.00	0.00
2,300,523.16	2,192,881.78	565,200.00	0.00		REPORT EXPENSES	0.00	600,000.00	600,000.00	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
2016-2017 Budget Financial Presentation
1000 General Fund Non-Dept

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	548,506	585,607	132,548	124,809
Subtotal Current Expenditures	**548,506**	**585,607**	**132,548**	**124,809**
Interfund Transfers	9,605,909	10,331,726	12,139,930	11,978,133
Reserves	-	-	1,360,000	2,800,000
Contingency	-	-	159,522	122,943
Unappropriated Fund Balance	5,077,745	6,035,601	-	-
Subtotal Noncurrent Expenditures	**14,683,654**	**16,367,327**	**13,659,452**	**14,901,076**
Total Requirements by Budgetary Category	**15,232,160**	**16,952,934**	**13,792,000**	**15,025,885**
Requirements by Fund				
General Fund (1000)	15,232,160	16,952,934	13,792,000	15,025,885
Total Requirements by Fund	**15,232,160**	**16,952,934**	**13,792,000**	**15,025,885**
Resources by Budgetary Category				
Taxes	8,586,849	9,250,585	8,906,000	9,151,000
Licenses and Permits	298,867	-	-	-
Intergovernmental	2,599,227	2,539,985	880,000	1,271,600
Charges for Services	9,290	35,166	-	-
Investment Earnings	22,585	17,988	6,000	-
Interfund Transfers	37,565	30,639	4,000,000	17,285
Miscellaneous	2,427	826	-	-
Beginning Fund Balance	3,675,350	5,077,745	-	4,586,000
Total Resources by Budgetary Category	**15,232,160**	**16,952,934**	**13,792,000**	**15,025,885**
Full-Time Employee Equivalents	-	-	-	-

Programs	**Total Cost**	**Personnel Services**	**FTE**
Treasurer (1010)	132,646	-	-
Assessor (1020)	1,070,919	-	-
Tax Collector (1030)	348,424	-	-
Clerk (1040)	253,535	-	-
Commissioners (1050)	373,492	-	-
Surveyor (1060)	11,466	-	-
District Attorney (2010)	1,227,092	-	-
Sheriff (2030)	6,657,786	-	-
Juvenile (2050)	1,228,832	-	-
Emergency Management (2080)	64,837	-	-
State Courts (2090)	364,080	-	-
Public Health (4010)	98,000	-	-
Planning (6020)	64,000	-	-
Watermaster (7020)	83,024	-	-
Materials and Services (1000)	124,809	-	-
Contingency (1000)	122,943	-	-
Reserves (1000)	2,800,000	-	-
Total Mandates	**15,025,885**	**-**	**-**

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

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1000	Non-Departmental					
				R10	Property Taxes					
7,932,538.24	8,026,724.41	8,136,000.00	0.00	1000-1000-4001	Property Taxes - Current	0.00	8,234,000.00	8,199,000.00	0.00	0.00
654,266.55	741,322.54	500,000.00	0.00	1000-1000-4001	Property Taxes - Prior	0.00	650,000.00	650,000.00	0.00	0.00
8,586,804.79	8,768,046.95	8,636,000.00	0.00		Property Taxes Totals:	0.00	8,884,000.00	8,849,000.00	0.00	0.00
				R11	Other Taxes					
43.91	29,857.97	0.00	0.00	1000-1000-4010	Tax Offsets	0.00	0.00	0.00	0.00	0.00
283,756.06	452,680.10	270,000.00	0.00	1000-1000-4040	Franchise Fees - SO Cable TV	0.00	302,000.00	302,000.00	0.00	0.00
283,799.97	482,538.07	270,000.00	0.00		Other Taxes Totals:	0.00	302,000.00	302,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1000-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4301	Copies	0.00	0.00	0.00	0.00	0.00
9,291.15	35,166.22	0.00	0.00	1000-1000-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
9,291.15	35,166.22	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
2,426.94	326.30	0.00	0.00	1000-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00	1000-1000-4401	Donations	0.00	0.00	0.00	0.00	0.00
2,426.94	826.30	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
22,584.62	17,988.74	6,000.00	0.00	1000-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
22,584.62	17,988.74	6,000.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
803,514.00	748,631.65	0.00	0.00	1000-1000-4601	PILT	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
938,329.51	902,151.15	100,000.00	0.00	1000-1000-4602	O&C Land Grant	0.00	420,000.00	420,000.00	0.00	0.00
12,592.51	13,351.35	12,000.00	0.00	1000-1000-4603	Fish & Wildlife	0.00	12,000.00	12,000.00	0.00	0.00
1,754,436.02	1,664,134.15	112,000.00	0.00		Federal Government Totals:	0.00	432,000.00	432,000.00	0.00	0.00
				R51	State of Oregon					
361,269.25	412,553.26	300,000.00	0.00	1000-1000-4502	State Board of Forestry	0.00	350,000.00	350,000.00	0.00	0.00
8,146.71	9,094.86	8,000.00	0.00	1000-1000-4503	Small Rail Car	0.00	9,600.00	9,600.00	0.00	0.00
88,570.93	85,616.79	80,000.00	0.00	1000-1000-4504	Taxes - Electric Coop	0.00	90,000.00	90,000.00	0.00	0.00
62,354.46	56,837.79	65,000.00	0.00	1000-1000-4505	Taxes - Cigarette	0.00	65,000.00	65,000.00	0.00	0.00
15,110.58	4,622.06	15,000.00	0.00	1000-1000-4506	Licenses - Amusement	0.00	15,000.00	15,000.00	0.00	0.00
324,449.97	307,125.91	300,000.00	0.00	1000-1000-4507	Revenues - Liquor	0.00	310,000.00	310,000.00	0.00	0.00
859,901.90	875,850.67	768,000.00	0.00		State of Oregon Totals:	0.00	839,600.00	839,600.00	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					
0.00	0.00	0.00	0.00	1000-1000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
1,135.97	2,087.21	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
36,428.74	28,551.42	0.00	0.00	1000-1000-4922	Trans - Justice Court	0.00	18,524.00	17,285.00	0.00	0.00
37,564.71	30,638.63	0.00	0.00		Interfund Transfers Totals:	0.00	18,524.00	17,285.00	0.00	0.00
				R90	Fund Balances					
3,675,349.86	5,077,744.76	4,000,000.00	0.00	1000-1000-4995	Beginning Fund Balance	0.00	4,586,000.00	4,586,000.00	0.00	0.00
3,675,349.86	5,077,744.76	4,000,000.00	0.00		Fund Balances Totals:	0.00	4,586,000.00	4,586,000.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		REVENUES TOTALS:	0.00	15,062,124.00	15,025,885.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	1000-1000-6206	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
0.00	0.00	0.00	0.00	1000-1000-6212	Sr Citizen Council	0.00	0.00	0.00	0.00	0.00
1,007.15	0.00	0.00	0.00	1000-1000-6213	Humane Society - Large Animal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6231	Videotaping Expense	0.00	0.00	0.00	0.00	0.00
1,125.00	1,100.00	1,000.00	0.00	1000-1000-6300	Donations	0.00	1,000.00	1,000.00	0.00	0.00
32,740.16	34,231.24	33,393.00	0.00	1000-1000-6310	Dues & Fees	0.00	34,000.00	34,000.00	0.00	0.00
0.00	0.00	10,200.00	0.00	1000-1000-6339	Interest Expense	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6402	Soil Cons Sec Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6403	Predatory Animal Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,020.00	0.00	1000-1000-6404	Special Assessments	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,538.63	0.00	0.00	1000-1000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	(5.22)	0.00	0.00	1000-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	340.00	0.00	0.00	1000-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
407.70	819.59	306.00	0.00	1000-1000-6752	Utilities - Electricity	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
35,280.01	38,024.24	45,919.00	0.00		Material and Services Totals:	0.00	46,500.00	46,500.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	11,983.00	0.00	0.00	1000-1000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
483,657.00	470,524.00	65,222.00	0.00	1000-1000-6991	Facility Services	0.00	65,180.00	65,180.00	0.00	0.00
0.00	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
10,294.00	22,618.00	7,218.00	0.00	1000-1000-6994	Risk Management	0.00	5,472.00	2,372.00	0.00	0.00
19,275.00	42,349.00	14,189.00	0.00	1000-1000-6995	Insurance Liability	0.00	10,757.00	10,757.00	0.00	0.00
0.00	108.84	0.00	0.00	1000-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
513,226.00	547,582.84	86,629.00	0.00		Interdepartmental Charges Totals:	0.00	81,409.00	78,309.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	0.00	0.00	1000-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9007	Trans - Agency Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	17,092.00	0.00	1000-1000-9011	Trans - Treasurer	0.00	109,146.00	132,646.00	0.00	0.00
760,280.25	797,893.21	1,023,675.00	0.00	1000-1000-9012	Trans - Assessor	0.00	1,026,186.00	1,070,919.00	0.00	0.00
246,001.04	438,643.25	583,303.00	0.00	1000-1000-9013	Trans - Tax Collector	0.00	357,465.00	348,424.00	0.00	0.00
206,330.20	203,130.79	246,606.00	0.00	1000-1000-9014	Trans - Clerk	0.00	251,347.00	253,535.00	0.00	0.00
336,404.25	347,342.08	364,772.00	0.00	1000-1000-9015	Trans - Commissioners	0.00	368,031.00	373,492.00	0.00	0.00
0.00	12,886.00	12,886.00	0.00	1000-1000-9016	Trans - Surveyor	0.00	11,000.00	11,466.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9152	Trans - County Counsel	0.00	4,258.00	0.00	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
994,520.06	1,170,848.34	1,201,668.00	0.00	1000-1000-9201	Trans - District Attorney	0.00	1,241,970.00	1,227,092.00	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	5,777,758.96	6,626,870.00	0.00	1000-1000-9203	Trans - Sheriff	0.00	6,704,096.00	6,657,786.00	0.00	0.00
799,907.64	0.00	0.00	0.00	1000-1000-9203	Trans - Sheriff Admin	0.00	0.00	0.00	0.00	0.00
553,502.83	0.00	0.00	0.00	1000-1000-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
3,443,305.55	0.00	0.00	0.00	1000-1000-9203	Trans - Sheriff Jail	0.00	0.00	0.00	0.00	0.00
336,260.43	0.00	0.00	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
61,114.00	0.00	0.00	0.00	1000-1000-9203	Trans - Sheriff Court Security	0.00	0.00	0.00	0.00	0.00
1,215,205.57	1,003,780.48	1,265,086.00	0.00	1000-1000-9205	Trans - Juvenile	0.00	1,221,073.00	1,228,832.00	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
47,887.31	48,034.17	64,830.00	0.00	1000-1000-9208	Trans - Emergency Services	0.00	63,737.00	64,837.00	0.00	0.00
0.00	0.00	365,082.00	0.00	1000-1000-9209	Trans - State Courts	0.00	370,200.00	364,080.00	0.00	0.00
127,500.00	101,000.00	60,000.00	0.00	1000-1000-9401	Trans - Health Service	0.00	93,000.00	98,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9407	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9501	Trans - Library Operating	0.00	0.00	0.00	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
116,112.00	86,112.00	77,000.00	0.00	1000-1000-9601	Trans - CDD	0.00	64,000.00	64,000.00	0.00	0.00
79,860.21	79,740.76	81,940.00	0.00	1000-1000-9702	Trans - Water Master	0.00	82,043.00	83,024.00	0.00	0.00
206,975.00	189,551.51	96,865.00	0.00	1000-1000-9703	Trans - OSU Extension	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
74,742.85	75,004.40	52,255.00	0.00	1000-1000-9704	Trans - Experiment Station	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9705	Trans - Extension	0.00	0.00	0.00	0.00	0.00
9,605,909.19	10,331,725.95	12,139,930.00	0.00		Interfund Transfers Totals:	0.00	11,967,552.00	11,978,133.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	159,522.00	0.00	1000-1000-9800	Operating Contingency	0.00	166,663.00	122,943.00	0.00	0.00
0.00	0.00	159,522.00	0.00		Contigencies Totals:	0.00	166,663.00	122,943.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,360,000.00	0.00	1000-1000-9900	Reserve Future Expenditures	0.00	2,800,000.00	2,800,000.00	0.00	0.00
0.00	0.00	1,360,000.00	0.00		Fund Balance & Reserves Totals:	0.00	2,800,000.00	2,800,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
5,077,744.76	6,035,601.46	0.00	0.00	1000-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
5,077,744.76	6,035,601.46	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		EXPENDITURES TOTALS:	0.00	15,062,124.00	15,025,885.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		DEPARTMENT REVENUES	0.00	15,062,124.00	15,025,885.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		DEPARTMENT EXPENSES	0.00	15,062,124.00	15,025,885.00	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
15,232,159.96	16,952,934.49	13,792,000.00	0.00		FUND REVENUES	0.00	15,062,124.00	15,025,885.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		FUND EXPENSES	0.00	15,062,124.00	15,025,885.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
15,232,159.96	16,952,934.49	13,792,000.00	0.00		REPORT REVENUES	0.00	15,062,124.00	15,025,885.00	0.00	0.00
15,232,159.96	16,952,934.49	13,792,000.00	0.00		REPORT EXPENSES	0.00	15,062,124.00	15,025,885.00	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
2016-2017 Budget Financial Presentation
1000 Equipment Reserve

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Capital Outlay	188,385	76,854	130,000	130,000
Debt Service	173,034	115,041	61,000	-
Subtotal Current Expenditures	**361,419**	**191,895**	**191,000**	**130,000**
Interfund Transfers	97,415	567,356	4,000	-
Reserves	-	-	600,000	540,000
Contingency	-	-	84,730	93,064
Unappropriated Fund Balance	1,030,003	619,024	-	-
Subtotal Noncurrent Expenditures	**1,127,418**	**1,186,380**	**688,730**	**633,064**
Total Requirements by Budgetary Category	**1,488,837**	**1,378,275**	**879,730**	**763,064**
Requirements by Fund				
Equipment Reserve (3010)	1,488,837	1,378,275	879,730	763,064
Total Requirements by Fund	**1,488,837**	**1,378,275**	**879,730**	**763,064**
Resources by Budgetary Category				
Investment Earnings	7,903	1,791	3,000	-
Interfund Transfers	256,509	173,447	230,730	202,064
Debt Proceeds	548,475	173,034	123,000	61,000
Beginning Fund Balance	675,950	1,030,003	523,000	500,000
Total Resources by Budgetary Category	**1,488,837**	**1,378,275**	**879,730**	**763,064**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Equipment Reserve	763,064	-	-
Total Mandates	**763,064**	**-**	**-**

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

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
3010-1000-3050-1000-70110	Sheriff - 5 Patrol / Detective Vehicles (replace unsafe vehicles)	$ 200,000.00
	Total	$ 200,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/25/2016 - 11:56AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
2,976.33	1,374.34	3,000.00	0.00	3050-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
4,927.01	416.32	0.00	0.00	3050-1000-4498	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
7,903.34	1,790.66	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	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	Interfund Loan Proceeds					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
548,474.86	173,033.94	123,000.00	0.00	3050-1000-4881	Interfund Loan Proceeds	0.00	0.00	61,000.00	0.00	0.00
548,474.86	173,033.94	123,000.00	0.00		Interfund Loan Proceeds Totals:	0.00	0.00	61,000.00	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
0.00	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	89,000.00	89,000.00	0.00	3050-1000-4912	Trans - Assessor	0.00	0.00	104,000.00	0.00	0.00
500.00	0.00	0.00	0.00	3050-1000-4913	Trans - Tax Collector	0.00	0.00	0.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00	3050-1000-4913	Trans - Property Sales	0.00	0.00	1,000.00	0.00	0.00
0.00	51,000.00	82,124.00	0.00	3050-1000-4914	Trans - Clerk	0.00	0.00	0.00	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
1,000.00	0.00	0.00	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
43,350.00	0.00	26,158.00	0.00	3050-1000-4923	Trans - Sheriff Patrol	0.00	0.00	64,616.00	0.00	0.00
11,535.00	11,535.00	11,535.00	0.00	3050-1000-4923	Trans - Sheriff Corrections	0.00	0.00	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	0.00	17,193.00	0.00	0.00
33,725.00	0.00	0.00	0.00	3050-1000-4925	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00
68,543.00	0.00	0.00	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
3,719.00	3,719.00	3,720.00	0.00	3050-1000-4928	Trans - Emergency Management	0.00	0.00	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
30,000.00	0.00	0.00	0.00	3050-1000-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
0.00	0.00	0.00	0.00	3050-1000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
0.00	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	0.00	0.00	0.00	3050-1000-4946	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
2,144.00	0.00	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	0.00	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	0.00	0.00	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	0.00	0.00	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
256,509.00	173,447.00	230,730.00	0.00		Interfund Transfers Totals:	0.00	0.00	202,064.00	0.00	0.00
				R90	Fund Balances					
675,949.80	1,030,003.27	523,000.00	0.00	3050-1000-4995	Beginning Fund Balance	0.00	0.00	500,000.00	0.00	0.00
675,949.80	1,030,003.27	523,000.00	0.00		Fund Balances Totals:	0.00	0.00	500,000.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		REVENUES TOTALS:	0.00	0.00	763,064.00	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					
0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	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
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	3050-1000-7000	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
188,385.03	76,853.66	130,000.00	0.00	3050-1000-7011	Vehicles Other	0.00	0.00	200,000.00	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
188,385.03	76,853.66	130,000.00	0.00		Capital Outlay Totals:	0.00	0.00	200,000.00	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					
173,033.94	115,041.22	61,000.00	0.00	3050-1000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
173,033.94	115,041.22	61,000.00	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	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	0.00	0.00	0.00	3050-1000-9014	Trans - Clerk	0.00	0.00	0.00	0.00	0.00
1,000.00	29,020.09	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
30,000.00	0.00	0.00	0.00	3050-1000-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
0.00	28,253.00	4,000.00	0.00	3050-1000-9205	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	145,331.50	0.00	0.00	3050-1000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
0.00	1,971.54	0.00	0.00	3050-1000-9207	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
0.00	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	49,387.76	0.00	0.00	3050-1000-9401	Trans - Health Service	0.00	0.00	0.00	0.00	0.00
8,790.40	0.00	0.00	0.00	3050-1000-9404	Trans - CCF	0.00	0.00	0.00	0.00	0.00
54,094.91	0.00	0.00	0.00	3050-1000-9405	Trans - Mental Health	0.00	0.00	0.00	0.00	0.00
0.00	31,171.72	0.00	0.00	3050-1000-9406	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
0.00	7,693.67	0.00	0.00	3050-1000-9407	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-1000-9501	Trans - Library Reserve	0.00	0.00	0.00	0.00	0.00
0.00	67,397.46	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	79,525.66	0.00	0.00	3050-1000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	58,028.38	0.00	0.00	3050-1000-9502	Trans - Park Opeations	0.00	0.00	0.00	0.00	0.00
0.00	55,634.32	0.00	0.00	3050-1000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
3,529.45	13,940.51	0.00	0.00	3050-1000-9703	Trans - OSU Extension	0.00	0.00	0.00	0.00	0.00
97,414.76	567,355.61	4,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	84,730.00	0.00	3050-1000-9800	Operating Contingency	0.00	0.00	143,064.00	0.00	0.00
0.00	0.00	84,730.00	0.00		Contigencies Totals:	0.00	0.00	143,064.00	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	600,000.00	0.00	3050-1000-9910	Reserve Capital Outlay	0.00	0.00	420,000.00	0.00	0.00
0.00	0.00	600,000.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	420,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,030,003.27	619,024.38	0.00	0.00	3050-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,030,003.27	619,024.38	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	763,064.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,488,837.00	1,378,274.87	879,730.00	0.00		DEPARTMENT REVENUES	0.00	0.00	763,064.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	763,064.00	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
1,488,837.00	1,378,274.87	879,730.00	0.00		FUND REVENUES	0.00	0.00	763,064.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		FUND EXPENSES	0.00	0.00	763,064.00	0.00	0.00
0.00	0.00	0.00	0.00		Equipment Reserve Totals:	0.00	0.00	0.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		REPORT REVENUES	0.00	0.00	763,064.00	0.00	0.00
1,488,837.00	1,378,274.87	879,730.00	0.00		REPORT EXPENSES	0.00	0.00	763,064.00	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
2016-2017 Budget Financial Presentation
1000 Capital Project Reserve

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Capital Outlay	437,259	155,087	240,000	208,000
Subtotal Current Expenditures	**437,259**	**155,087**	**240,000**	**208,000**
Reserves	-	-	1,117,088	1,100,000
Contingency	-	-	381,559	332,469
Unappropriated Fund Balance	1,481,578	1,809,115	-	-
Subtotal Noncurrent Expenditures	**1,481,578**	**1,809,115**	**1,498,647**	**1,432,469**
Total Requirements by Budgetary Category	**1,918,837**	**1,964,202**	**1,738,647**	**1,640,469**
Requirements by Fund				
Capital Projects Reserve (3020)	1,918,837	1,964,202	1,738,647	1,640,469
Total Requirements by Fund	**1,918,837**	**1,964,202**	**1,738,647**	**1,640,469**
Resources by Budgetary Category				
Investment Earnings	5,352	4,243	3,000	3,000
Interfund Transfers	305,371	478,381	135,647	137,469
Beginning Fund Balance	1,579,464	1,481,578	1,600,000	1,500,000
Total Resources by Budgetary Category	**1,918,837**	**1,964,202**	**1,738,647**	**1,640,469**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Capital Projects Reserve	1,640,469	-	-
Total Mandates	**1,640,469**	**-**	**-**

The purpose of this fund is to provide reserve funds for general county building infrastructure and maintenance . It is funded by transfers from other funds.

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-2017 Proposed Budget

Account	Description of Item or Project	Amount
3020-1000-3060-1000-70220	Government Center Partial Re-Roof	48,000
3020-1000-3060-1000-70220	Courthouse Re-Roof	110,000
3020-1000-3060-1000-70220	Jail Stucco	50,000
	Total	$ 208,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:51AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				3020	Capital Projects Reserve					
				1000	Non-Departmental					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3060-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-1000-4306	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
				R40	Other Local Revenue					
28,650.00	0.00	0.00	0.00	3060-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
28,650.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
5,352.44	4,242.87	3,000.00	0.00	3060-1000-4495	Investments - Interest On	0.00	3,000.00	3,000.00	0.00	0.00
5,352.44	4,242.87	3,000.00	0.00		Interest Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	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
305,371.00	478,381.00	135,647.00	0.00	3060-1000-4917	Trans - Facility Services	0.00	137,469.00	137,469.00	0.00	0.00
305,371.00	478,381.00	135,647.00	0.00		Interfund Transfers Totals:	0.00	137,469.00	137,469.00	0.00	0.00
				R90	Fund Balances					
1,579,463.67	1,481,577.98	1,600,000.00	0.00	3060-1000-4995	Beginning Fund Balance	0.00	1,500,000.00	1,500,000.00	0.00	0.00
1,579,463.67	1,481,577.98	1,600,000.00	0.00		Fund Balances Totals:	0.00	1,500,000.00	1,500,000.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		REVENUES TOTALS:	0.00	1,640,469.00	1,640,469.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	3060-1000-7000	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
437,259.13	154,832.01	240,000.00	0.00	3060-1000-7022	Facilities Improvement	0.00	208,000.00	208,000.00	0.00	0.00
437,259.13	154,832.01	240,000.00	0.00		Capital Outlay Totals:	0.00	208,000.00	208,000.00	0.00	0.00
				E31	Interdepartmental Charges					
0.00	254.90	0.00	0.00	3060-1000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	254.90	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	381,559.00	0.00	3060-1000-9800	Operating Contingency	0.00	332,469.00	332,469.00	0.00	0.00
0.00	0.00	381,559.00	0.00		Contigencies Totals:	0.00	332,469.00	332,469.00	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	1,117,088.00	0.00	3060-1000-9910	Reserve Capital Outlay	0.00	1,100,000.00	1,100,000.00	0.00	0.00
0.00	0.00	1,117,088.00	0.00		Fund Balance & Reserves Totals:	0.00	1,100,000.00	1,100,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,481,577.98	1,809,114.94	0.00	0.00	3060-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,481,577.98	1,809,114.94	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		EXPENDITURES TOTALS:	0.00	1,640,469.00	1,640,469.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		DEPARTMENT REVENUES	0.00	1,640,469.00	1,640,469.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		DEPARTMENT EXPENSES	0.00	1,640,469.00	1,640,469.00	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
1,918,837.11	1,964,201.85	1,738,647.00	0.00		FUND REVENUES	0.00	1,640,469.00	1,640,469.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		FUND EXPENSES	0.00	1,640,469.00	1,640,469.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Capital Projects Reserve Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,918,837.11	1,964,201.85	1,738,647.00	0.00		REPORT REVENUES	0.00	1,640,469.00	1,640,469.00	0.00	0.00
1,918,837.11	1,964,201.85	1,738,647.00	0.00		REPORT EXPENSES	0.00	1,640,469.00	1,640,469.00	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
2016-2017 Budget Financial Presentation
1000 Law Enforcement Memorial

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	70	70
Subtotal Current Expenditures	**-**	**-**	**70**	**70**
Unappropriated Fund Balance	70	70	-	-
Subtotal Noncurrent Expenditures	**70**	**70**	**-**	**-**
Total Requirements by Budgetary Category	**70**	**70**	**70**	**70**
Requirements by Fund				
Law Enforement Memorial (3040)	70	70	70	70
Total Requirements by Fund	**70**	**70**	**70**	**70**
Resources by Budgetary Category				
Beginning Fund Balance	70	70	70	70
Total Resources by Budgetary Category	**70**	**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: 03/21/2016 - 1:18PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	0.16	0.00	0.00	3060-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.16	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
70.38	70.38	70.00	0.00	3060-1000-4995	Beginning Fund Balance	0.00	70.00	70.00	0.00	0.00
70.38	70.38	70.00	0.00		Fund Balances Totals:	0.00	70.00	70.00	0.00	0.00
70.38	70.54	70.00	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	70.00	0.00	3060-1000-6539	Grounds Maint & Repair	0.00	70.00	70.00	0.00	0.00
0.00	0.00	70.00	0.00		Material and Services Totals:	0.00	70.00	70.00	0.00	0.00
				E90	Unappropriated Fund Balance					
70.38	70.54	0.00	0.00	3060-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
70.38	70.54	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
70.38	70.54	70.00	0.00		EXPENDITURES TOTALS:	0.00	70.00	70.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
70.38	70.54	70.00	0.00		DEPARTMENT REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.54	70.00	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	70.54	70.00	0.00		FUND REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.54	70.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
70.38	70.54	70.00	0.00		REPORT REVENUES	0.00	70.00	70.00	0.00	0.00
70.38	70.54	70.00	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

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Klamath County, Oregon
2016-2017 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 (inactive)
7040 - Experiment Station (inactive)

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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 2015 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.

Budget Overview:

The Watermaster's office has no major revenue sources and is completely dependent upon the county's general fund. In the past, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. Now 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 1.00 FTE. We have relocated 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 have relocated downtown to a location that is not as suitable for the type of work that we do. This has created 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 are 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 presents opportunities for customers to visit our office and other county departments at one convenient location. It 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. It should be noted that expedient service to the public is 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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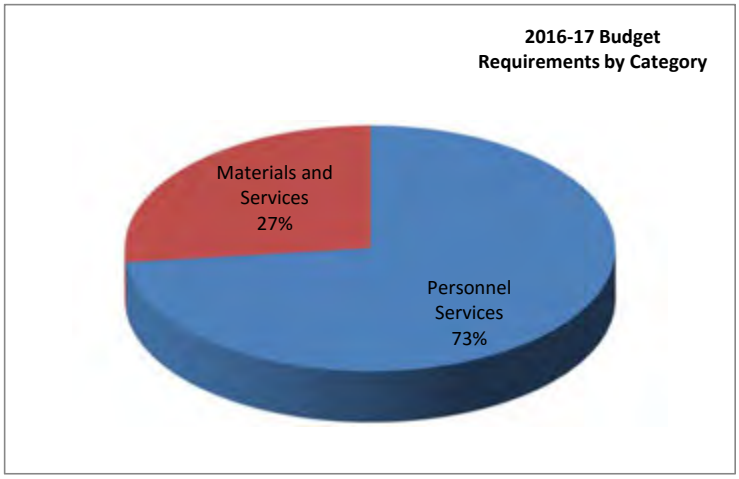
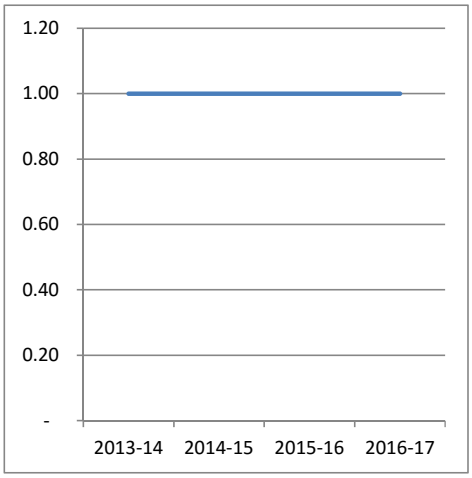
Klamath County, Oregon
2016-2017 Budget Financial Presentation
7020 Watermaster

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	56,946	56,787	59,814	61,174
Materials and Services	22,914	23,554	18,873	22,450
Subtotal Current Expenditures	**79,860**	**80,341**	**78,687**	**83,624**
Interfund Transfers	-	-	3,253	-
Subtotal Noncurrent Expenditures	**-**	**-**	**3,253**	**-**
Total Requirements by Budgetary Category	**79,860**	**80,341**	**81,940**	**83,624**
Requirements by Fund				
General Fund (1000)	79,860	80,341	81,940	83,624
Total Requirements by Fund	**79,860**	**80,341**	**81,940**	**83,624**
Resources by Budgetary Category				
Charges for Services	-	600	-	600
Interfund Transfers	79,860	79,741	81,940	83,024
Total Resources by Budgetary Category	**79,860**	**80,341**	**81,940**	**83,624**
Full-Time Employee Equivalents	1.00	1.00	1.00	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Watermaster	83,624	61,174	1.00
Total Mandates	**83,624**	**61,174**	**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	LH13	7	$38,149.64	$572.24	$2,918.45	$762.99	$29.232	$12,060.00	$0.00	$14.28	$183.00	$6,485.44	$61,175.27
			1.0000					**$38,149.64**	**$572.24**	**$2,918.45**	**$762.99**	**$29.23**	**$12,060.00**	**$0.00**	**$14.28**	**$183.00**	**$6,485.44**	**$61,175.27**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 11:50AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				7020	Watermaster					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	7021-7000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	600.00	0.00	0.00	7021-7000-4304	Reimbursements	0.00	600.00	600.00	0.00	0.00
0.00	600.00	0.00	0.00		Charges for Service Totals:	0.00	600.00	600.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	7021-7000-4400	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					
79,860.21	79,740.76	81,940.00	0.00	7021-7000-4900	Trans - General Non Dept	0.00	82,043.00	83,024.00	0.00	0.00
79,860.21	79,740.76	81,940.00	0.00		Interfund Transfers Totals:	0.00	82,043.00	83,024.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		REVENUES TOTALS:	0.00	82,643.00	83,624.00	0.00	0.00
				E10	Personnel Services					
37,080.00	36,313.65	37,764.00	0.00	7021-7000-5000	Salaries and Wages	1.00	38,150.00	38,150.00	0.00	0.00
2,742.00	2,672.50	2,889.00	0.00	7021-7000-5110	FICA	0.00	2,918.00	2,918.00	0.00	0.00
29.52	27.78	29.00	0.00	7021-7000-5120	Workmans Compensation Tax	0.00	29.00	29.00	0.00	0.00
9,400.00	10,227.09	11,100.00	0.00	7021-7000-5130	Medical Insurance	0.00	12,060.00	12,060.00	0.00	0.00
20.88	20.05	14.00	0.00	7021-7000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
20.40	36.39	183.00	0.00	7021-7000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
5,932.80	6,173.33	6,420.00	0.00	7021-7000-5140	Retirement - General	0.00	6,485.00	6,485.00	0.00	0.00
852.96	635.52	660.00	0.00	7021-7000-5156	Unemployment Compensation	0.00	572.00	572.00	0.00	0.00
867.36	680.34	755.00	0.00	7021-7000-5157	Workmans Compensation	0.00	763.00	763.00	0.00	0.00
56,945.92	56,786.65	59,814.00	0.00		Personnel Services Totals:	1.00	61,174.00	61,174.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E20	Material and Services					
0.00	0.00	0.00	0.00	7021-7000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
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
53.64	0.00	0.00	0.00	7021-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,790.00	0.00	7021-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
208.68	0.00	0.00	0.00	7021-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,813.97	1,554.65	0.00	0.00	7021-7000-6755	Telephone	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,200.00	0.00	0.00	7021-7000-6756	Data Service Charges	0.00	1,200.00	1,200.00	0.00	0.00
3,076.29	3,754.65	3,790.00	0.00		Material and Services Totals:	0.00	3,700.00	3,700.00	0.00	0.00
				E21	Interdepartmental Charges					
9,803.00	10,104.00	9,967.00	0.00	7021-7000-6990	Internal Services	0.00	10,974.00	12,095.00	0.00	0.00
7,915.00	7,781.00	6,500.00	0.00	7021-7000-6991	Facility Services	0.00	6,062.00	6,062.00	0.00	0.00
305.00	0.00	0.00	0.00	7021-7000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
632.00	657.00	630.00	0.00	7021-7000-6994	Risk Management	0.00	247.00	107.00	0.00	0.00
1,183.00	1,229.00	1,239.00	0.00	7021-7000-6995	Insurance Liability	0.00	486.00	486.00	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
0.00	28.46	0.00	0.00	7021-7000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
19,838.00	19,799.46	18,336.00	0.00		Interdepartmental Charges Totals:	0.00	17,769.00	18,750.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7021-7000-9003	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
79,860.21	80,340.76	81,940.00	0.00		EXPENDITURES TOTALS:	1.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		DEPARTMENT REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		DEPARTMENT EXPENSES	1.00	82,643.00	83,624.00	0.00	0.00
0.00	0.00	0.00	0.00		Watermaster Totals:	(1.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
79,860.21	80,340.76	81,940.00	0.00		FUND REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		FUND EXPENSES	1.00	82,643.00	83,624.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
79,860.21	80,340.76	81,940.00	0.00		REPORT REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		REPORT EXPENSES	1.00	82,643.00	83,624.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

Klamath County, Oregon
2016-2017 Budget Financial Presentation
7010 Taylor Grazing

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	3,955	3,872	4,000	4,000
Total Requirements by Budgetary Category	**3,955**	**3,872**	**4,000**	**4,000**
Requirements by Fund				
Taylor Grazing (2030)	3,955	3,872	4,000	4,000
Total Requirements by Fund	**3,955**	**3,872**	**4,000**	**4,000**
Resources by Budgetary Category				
Intergovernmental	3,955	3,872	4,000	4,000
Total Resources by Budgetary Category	**3,955**	**3,872**	**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

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
3,955.21	3,871.74	4,000.00	0.00	0000-7000-4671	Taylor Grazing Federal Appr	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		Federal Government Totals:	0.00	0.00	4,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	0000-7000-4995	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
3,955.21	3,871.74	4,000.00	0.00		REVENUES TOTALS:	0.00	0.00	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					
3,955.21	3,871.74	4,000.00	0.00	0000-7000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-6420	United States Government	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		Material and Services Totals:	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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					
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
3,955.21	3,871.74	4,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		DEPARTMENT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	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
3,955.21	3,871.74	4,000.00	0.00		FUND REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		FUND EXPENSES	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,955.21	3,871.74	4,000.00	0.00		REPORT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		REPORT EXPENSES	0.00	0.00	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

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Klamath County, Oregon
2016-2017 Budget Financial Presentation
7030 OSU Extension

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	72,069	36,094	-	-
Materials and Services	138,435	177,305	96,865	
Subtotal Current Expenditures	**210,504**	**213,399**	**96,865**	**-**
Total Requirements by Budgetary Category	**210,504**	**213,399**	**96,865**	**-**
Requirements by Fund				
General Fund (1000)	210,504	213,399	96,865	
Total Requirements by Fund	**210,504**	**213,399**	**96,865**	**-**
Resources by Budgetary Category				
Interfund Transfers	210,504	203,492	96,865	
Sale of Capital Assets	-	9,907	-	-
Total Resources by Budgetary Category	**210,504**	**213,399**	**96,865**	**-**
Full-Time Employee Equivalents	1.70	1.75	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
OSU Extension	-	-	-
Total Mandates	**-**	**-**	**-**

This department previously provided support services to Oregon State University's Extension Service in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				7030	OSU Extension					
				R42	Sale of Capital Assets					
0.00	9,906.64	0.00	0.00	7031-7000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	9,906.64	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	7031-7000-4500	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					
206,975.00	189,551.51	96,865.00	0.00	7031-7000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
3,529.45	13,940.51	0.00	0.00	7031-7000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
210,504.45	203,492.02	96,865.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
56,000.69	26,464.56	0.00	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
764.94	0.00	0.00	0.00	7031-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
4,342.55	2,024.55	0.00	0.00	7031-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
51.45	24.16	0.00	0.00	7031-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	2,100.00	0.00	0.00	7031-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
38.28	17.40	0.00	0.00	7031-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
37.40	19.50	0.00	0.00	7031-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
8,202.08	4,468.87	0.00	0.00	7031-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,305.59	463.11	0.00	0.00	7031-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,326.49	511.74	0.00	0.00	7031-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
72,069.47	36,093.89	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
37,313.48	733.85	0.00	0.00	7031-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	429.26	0.00	0.00	7031-7000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	1,878.25	0.00	0.00	7031-7000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	111,962.00	74,920.00	0.00	7031-7000-6412	Oregon State University	0.00	0.00	0.00	0.00	0.00
800.00	0.00	0.00	0.00	7031-7000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
11,470.00	0.00	0.00	0.00	7031-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
5,400.00	0.00	0.00	0.00	7031-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
11,200.00	0.00	0.00	0.00	7031-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
4,742.50	2,240.41	0.00	0.00	7031-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,920.00	0.00	0.00	0.00	7031-7000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
77,845.98	117,243.77	74,920.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
10,240.00	15,359.00	16,455.00	0.00	7031-7000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
40,209.00	43,019.00	0.00	0.00	7031-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
3,530.00	586.00	1,851.00	0.00	7031-7000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
6,610.00	1,097.00	3,639.00	0.00	7031-7000-6995	Insurance Liability	0.00	0.00	0.00	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
60,589.00	60,061.00	21,945.00	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	7031-7000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-7011	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					
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
210,504.45	213,398.66	96,865.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
210,504.45	213,398.66	96,865.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	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
210,504.45	213,398.66	96,865.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
210,504.45	213,398.66	96,865.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	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
2016-2017 Budget Financial Presentation
7040 Experiment Station

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	57,500	23,609	-	-
Materials and Services	30,579	78,551	52,255	
Subtotal Current Expenditures	**88,079**	**102,160**	**52,255**	**-**
Interfund Transfers	-	27,155	-	-
Unappropriated Fund Balance	24,430	-	-	-
Subtotal Noncurrent Expenditures	**24,430**	**27,155**	**-**	**-**
Total Requirements by Budgetary Category	**112,509**	**129,315**	**52,255**	**-**
Requirements by Fund				
General Fund (1000)	74,743	102,160	52,255	
Experiment Station (2720)	37,766	27,155	-	-
Total Requirements by Fund	**112,509**	**129,315**	**52,255**	**-**
Resources by Budgetary Category				
Charges for Services	232	2,674	-	-
Investment Earnings	130	51	-	-
Interfund Transfers	74,743	102,160	52,255	
Beginning Fund Balance	37,404	24,430	-	-
Total Resources by Budgetary Category	**112,509**	**129,315**	**52,255**	**-**
Full-Time Employee Equivalents	1.96	1.00	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Experiment Station	-	-	-
Total Mandates	**-**	**-**	**-**

This department previously provided support services to Oregon State University's Experiment Station in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				7040	Experiment Station					
				R70	Interfund Transfers					
74,742.85	75,004.40	52,255.00	0.00	7041-7000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	0.00	0.00	7041-7000-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
31,483.23	14,968.64	0.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	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
2,480.30	1,131.26	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
29.11	13.20	0.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
9,450.30	4,354.16	0.00	0.00	7041-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	20.84	0.00	0.00	7041-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
20.88	8.70	0.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	9.75	0.00	0.00	7041-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
5,037.38	2,544.65	0.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
730.76	261.96	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
762.08	296.12	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
50,014.44	23,609.28	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
214.99	0.00	0.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
4,500.00	6,545.57	0.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	52,138.00	0.00	0.00	7041-7000-6412	Oregon State University	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
70.00	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
1,439.42	689.82	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,224.41	59,373.39	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
10,240.00	5,670.00	143.00	0.00	7041-7000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	40,278.00	0.00	7041-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,877.00	4,702.00	3,990.00	0.00	7041-7000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
5,387.00	8,805.00	7,844.00	0.00	7041-7000-6995	Insurance Liability	0.00	0.00	0.00	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
18,504.00	19,177.00	52,255.00	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	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
74,742.85	102,159.67	52,255.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	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
74,742.85	102,159.67	52,255.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
74,742.85	102,159.67	52,255.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2720	OSU Experiment Station					
				7040	Experiment Station					
				R30	Charges for Service					
0.00	2,674.44	0.00	0.00	7041-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
231.37	0.00	0.00	0.00	7041-7000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
231.37	2,674.44	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
130.33	50.62	0.00	0.00	7041-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
130.33	50.62	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	7041-7000-4574	Grants - State Research	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					
37,404.32	24,430.21	0.00	0.00	7041-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
37,404.32	24,430.21	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	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	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
6,644.75	0.00	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
508.33	0.00	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
11.21	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
146.22	0.00	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
175.55	0.00	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
7,486.06	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
3,824.00	0.00	0.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
2,045.57	0.00	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
(19.82)	0.00	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
5,849.75	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	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	0.00	0.00	7041-7000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	0.00	0.00	7041-7000-9704	Trans - Experiment Station	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	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	7041-7000-9800	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					
24,430.21	0.00	0.00	0.00	7041-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
24,430.21	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
37,766.02	27,155.27	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	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
37,766.02	27,155.27	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
37,766.02	27,155.27	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	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
2016-2017 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 Aggregate
- 3030 - Solid Waste
- 5025 - Parks
- 6020 - Planning
- 6030 - Building
- 6040 - Onsite
- 6050 - Code Enforcement

6060 - Tourism
6070 - Economic Development
6080 - Title III

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Department: Community Development FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

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

Self Imposed Services:

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

Department Overview:

The Community Development Department is comprised of the CDD Admin, Planning, Building, On-Site, Solid Waste, Recycling, Parks and the Code Enforcement Divisions with a total of 44.85 FTEs. The CDD Director's position continues to be vacated from the budget this year to help the department fiscally recover. The admin division is comprised of the Manager, and a portion of the Accounting Specialist. The CDD Manager provides direct oversight and management of the department's/division budgets, and all payroll matters. The primary stakeholders for the CDD are the building/development contractors, realtors, development consultants, State regulatory agencies and the citizens of the County. Over the past two years, great effort has been expended department wide to cross-train all personnel. This initiative instituted by the Building Official, has enabled CDD to meet the needs of our stakeholders and the citizens of the community at a time when department staffing and operating hours have been drastically reduced.

Successes:

Despite years of cutbacks and reduced staff, CDD continues to provide a high level of customer service while meeting the daily workload requirement. Over the last five years, CDD staff has participated in the State of Oregon's Workshare Program and reduced employee hours by 20%. This year, CDD has maintained its operating staff in a fulltime capacity without participating in the State of Oregon's Workshare Program. With an increase in the economy, CDD divisions are replenishing their reserves that were depleted over the past years for the operating budgets.

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 $1,475,393. This year the subsidy from the general fund to the Planning Division is $64,000, a reduction of 17% from last year. Code Enforcement will utilize a small portion of Solid Waste franchise fees. With the reduced subsidy from the general fund, the 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:

The BOCC this year gave $64,000 in General Fund dollars to support Planning only.

We are one year in 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:

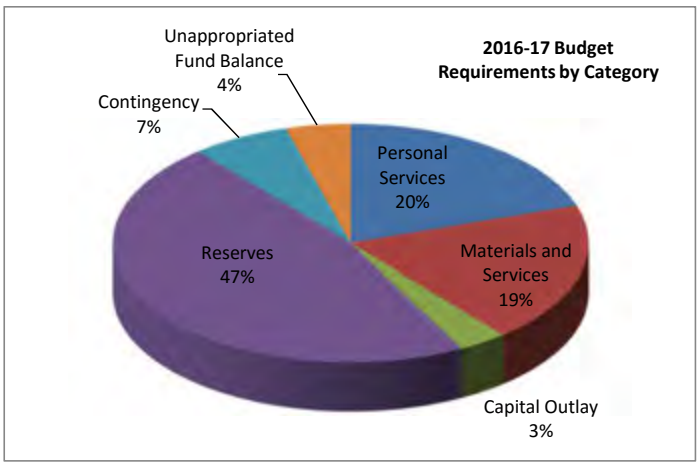
The key issue and major decision for the County and Board of County Commissioners regarding Planning in the next few years will be whether or not the County is able to continue to provide/supplement general fund dollars to this division. Without general fund dollars, Planning will simply not be able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

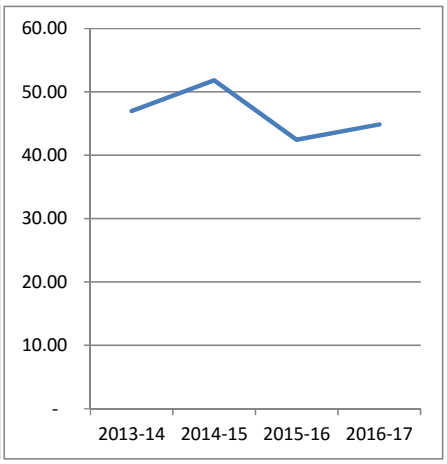
Code Enforcement continues to be non-supported by general fund as it is a non-mandated program. It shares ½ of the Community Development fee with Planning and has so far survived, but cannot sustain the budget in a down economy year.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
6010 Community Development

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	2,682,986	2,667,424	2,942,763	3,197,441
Materials and Services	2,797,059	2,633,195	2,887,144	3,047,203
Capital Outlay	-	3,344,020	200	535,130
Subtotal Current Expenditures	**5,480,045**	**8,644,639**	**5,830,107**	**6,779,774**
Interfund Transfers	218,500	234,358	93,822	121,417
Reserves	-	-	7,342,145	7,482,922
Contingency	-	-	960,853	1,069,357
Unappropriated Fund Balance	9,009,293	10,159,485	455,947	705,598
Subtotal Noncurrent Expenditures	**9,227,793**	**10,393,843**	**8,852,767**	**9,379,294**
Total Requirements by Budgetary Category	**14,707,838**	**19,038,482**	**14,682,874**	**16,159,068**
Requirements by Fund				
Parks (2525)	370,149	464,903	445,767	470,669
Solid Waste (5020)	12,606,453	16,152,262	12,413,758	13,427,137
Community Development (5050)	1,731,236	2,421,317	1,823,349	2,261,262
Total Requirements by Fund	**14,707,838**	**19,038,482**	**14,682,874**	**16,159,068**
Resources by Budgetary Category				
Taxes	117,093	120,926	116,613	122,613
Licenses and Permits	78,709	152,064	105,870	126,310
Intergovernmental	110,147	121,559	106,650	116,650
Charges for Services	5,319,450	5,936,650	5,367,500	5,460,810
Fines and Forfeitures	3,004	2,959	1,600	2,384
Investment Earnings	34,014	27,325	35,740	26,367
Interfund Transfers	331,112	394,132	170,822	185,417
Miscellaneous	21,434	3,273,574	4,500	6,860
Beginning Fund Balance	8,692,875	9,009,293	8,773,579	10,111,657
Total Resources by Budgetary Category	**14,707,838**	**19,038,482**	**14,682,874**	**16,159,068**
Full-Time Employee Equivalents	47.01	51.83	42.45	44.85

Mandate	**Total Cost**	**Personal Services**	**FTE**
Solid Waste (3030)	13,427,137	1,656,484	26.55
Parks (5025)	470,669	87,123	1.58
Planning (6020)	318,450	196,345	2.27
Building (6030)	1,637,736	1,041,492	11.75
Onsite (6040)	203,795	152,856	1.84
Code Enforcement (6050)	101,281	63,141	0.86
Total Mandates	**16,159,068**	**3,197,441**	**44.85**





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Department: Community Development FY 2017 Proposed Budget
Solid Waste Division

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 $151,747.20.

Department Overview:

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

As of 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.

The Klamath Regional Transfer Station located at Tingley Lane is owned by Klamath County. Klamath County operates the scale house; and Rogue Disposal & Recycling Inc. by contract operates the facility, for accepting, hauling and disposal of permitted waste, and the recycling services. The waste and recycling is hauled by truck to Dry Creek Landfill.

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 Rogue Disposal & Recycling Inc. and taken to Dry Creek Landfill, Inc.

Successes:

Rogue Disposal & Recycling 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.

The Outlying Transfer station consolidation plan implemented in March 2014 has continued to offset a historic annual loss of $350,000.

Solid Waste

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

Solid Waste successfully submitted for approval, the renewals of DEQ permits for the Landfills and Transfer Stations two years ago. 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.

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 32,821,680 lbs. of recycle material in 2015. The free electronic waste program removed 704,100 lbs of E-Waste from the waste stream. A 2014 recycle rate from DEQ was 30.9%; 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 3,428 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.

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 Statewide 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 $1,680,000 continues to be a major expense, as well as personal services, vehicle fuel, equipment maintenance, grounds maintenance and the administration fees. This year $691,877 is earmarked for Operating Contingency, and $705,598 will be placed in reserve for future expenditure.

Solid Waste personnel services increased an overall $38,840 over last year's budget.

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

Solid Waste has three pieces of equipment budgeted to purchase for an estimated total expense of $459,930. The remaining funds are budgeted to the Reserve Capital Outlay for emergency purchases if needed.

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:

Since the consolidation plan has been in place, there have been no significant changes to Solid Waste.

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.

Recycling cost poses to be a challenge for Rogue Disposal & Recycling Inc. as the recycle market continues to be weak. This puts a burden on the company as a whole.

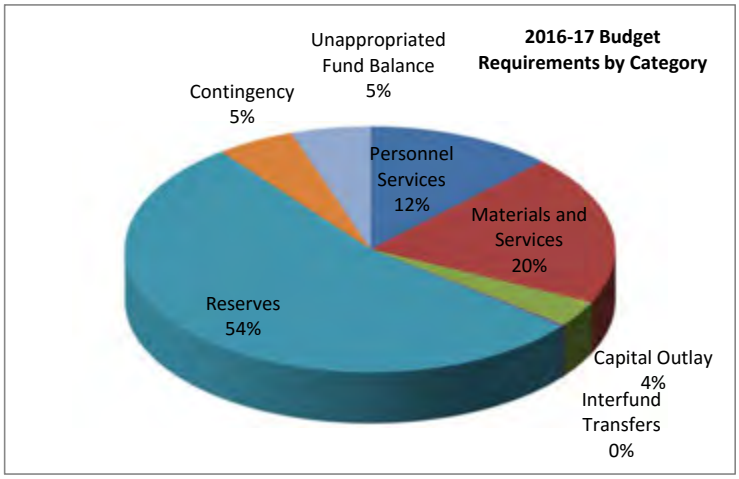
Landfill Site Reserve

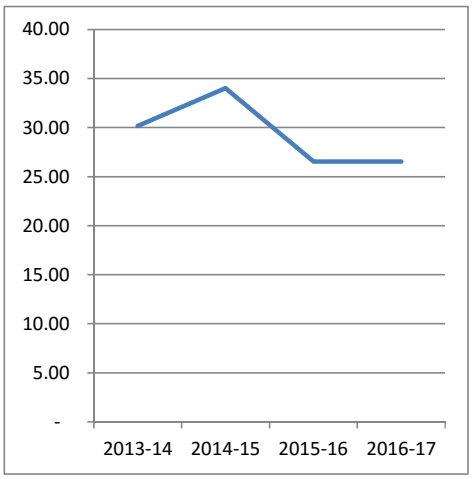
No additional contributions will be required at this time.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
3030 Solid Waste

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,481,235	1,427,771	1,617,644	1,656,484
Materials and Services	2,465,933	2,278,699	2,528,309	2,658,533
Capital Outlay	-	3,301,420	100	459,930
Subtotal Current Expenditures	**3,947,168**	**7,007,890**	**4,146,053**	**4,774,947**
Interfund Transfers	210,000	70,000	30,000	30,000
Reserves	-	-	7,081,758	7,223,507
Contingency	-	-	700,000	693,085
Unappropriated Fund Balance	8,449,285	9,074,372	455,947	705,598
Subtotal Noncurrent Expenditures	**8,659,285**	**9,144,372**	**8,267,705**	**8,652,190**
Total Requirements by Budgetary Category	**12,606,453**	**16,152,262**	**12,413,758**	**13,427,137**
Requirements by Fund				
Solid Waste (5020)	12,606,453	16,152,262	12,413,758	13,427,137
Total Requirements by Fund	**12,606,453**	**16,152,262**	**12,413,758**	**13,427,137**
Resources by Budgetary Category				
Taxes	109,480	113,313	109,000	115,000
Licenses, Fees and Permits	360	425	400	400
Charges for Services	3,935,092	4,266,944	4,056,000	4,125,000
Investment Earnings	32,567	24,358	33,400	23,500
Interfund Transfers	210,000	30,000	30,000	30,000
Miscellaneous	180	3,267,937	500	800
Beginning Fund Balance	8,318,774	8,449,285	8,184,458	9,132,437
Total Resources by Budgetary Category	**12,606,453**	**16,152,262**	**12,413,758**	**13,427,137**
Full-Time Employee Equivalents	30.18	34.03	26.55	26.55

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Solid Waste	5,743,700	1,656,484	26.55
Landfill Closure	5,494,087	-	-
Equipment Reserve	2,189,350	-	-
Total Mandates	**13,427,137**	**1,656,484**	**26.55**





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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	0.4500	.4500 Non-Union	Non-Union	UF27	7	$31,323.41	$469.85	$2,396.24	$626.47	$15.50	$5,427.00	$0.00	$6.43	$82.35	$5,324.98	$45,672.23
Community Development/Administration	Filled	Accounting Specialist	0.8000	.8000 Local 121	Local 121	LH14	4	$29,541.32	$443.12	$2,259.91	$590.83	$27.56	$9,648.00	$0.00	$11.42	$146.40	$5,022.02	$47,690.59
Community Development/Parks	Filled	Maint. Worker II - Parks	0.1000	.1000 Local 121	Local 121	LH13	3	$3,304.41	$49.57	$252.79	$66.09	$3.45	$1,206.00	$0.00	$1.78	$18.30	$561.75	$5,464.13
Community Development/Solid Waste	Filled	Solid Waste Site Att - On Call	0.4800	Part-time Non-Union	Non-Union	UH09	1	$11,303.60	$169.55	$864.73	$226.07	$17.23	$0.00	$0.00	$0.00	$0.00	$0.00	$12,581.17
Community Development/Solid Waste	Filled	Parks/SWaste Ops Manager	1.0000	Full-time Non-Union	Non-Union	UF25	7	$60,939.36	$914.09	$4,661.86	$1,218.79	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,359.69	$90,385.52
Community Development/Solid Waste	Filled	Parks/S Waste Foreman	1.0000	Full-time Non-Union	Non-Union	UF23	7	$55,267.20	$829.01	$4,227.94	$1,105.34	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,395.42	$83,116.65
Community Development/Solid Waste	Filled	Solid Waste & Parks Manager	1.0000	Full-time Non-Union	Non-Union	UF30	7	$79,280.07	$1,189.20	$6,064.93	$1,585.60	$34.45	$12,060.00	$0.00	$14.28	$183.00	$13,477.61	$113,889.14
Community Development/Solid Waste	Filled	Solid Waste Site Att-Bonanza	1.0000	Full-time Local 121	Local 121	LH08	7	$29,861.74	$447.93	$2,284.42	$597.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Community Development/Solid Waste	Filled	Solid Waste Site Att - Merrill	1.0000	Full-time Local 121	Local 121	LH08	7	$31,653.45	$474.80	$2,421.49	$633.07	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,381.09	$52,855.62
Community Development/Solid Waste	Filled	Solid Waste Site Att - Chiloquin	1.0000	Full-time Local 121	Local 121	LH08	7	$29,861.74	$447.93	$2,284.42	$597.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,861.74	$447.93	$2,284.42	$597.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Community Development/Solid Waste	Filled	Solide Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,861.74	$447.93	$2,284.42	$597.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	4	$40,336.81	$605.05	$3,085.77	$806.74	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,857.26	$63,983.36
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	5	$27,996.07	$419.94	$2,141.70	$559.92	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,759.33	$48,168.69
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	0.4500	.4500 Local 121	Local 121	LH08	7	$13,437.78	$201.57	$1,027.99	$268.76	$15.50	$5,427.00	$0.00	$6.43	$82.35	$2,284.42	$22,751.80
Community Development/Solid Waste	Filled	Solid Waste Site Att - Beatty	0.4500	.4500 Local 121	Local 121	LH08	7	$13,437.78	$201.57	$1,027.99	$268.76	$15.50	$5,427.00	$0.00	$6.43	$82.35	$2,284.42	$22,751.80
Community Development/Solid Waste	Filled	Solid Waste Site Att - Sprague	0.1000	.1000 Local 121	Local 121	LH08	7	$2,986.17	$44.79	$228.44	$59.72	$3.45	$1,206.00	$0.00	$1.43	$18.30	$507.65	$5,055.96
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$44,223.21	$663.35	$3,383.08	$884.46	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,517.95	$68,963.78
Community Development/Solid Waste	Filled	Landfill Operator - Chemult	1.0000	Full-time Local 121	Local 121	LH16	3	$38,776.49	$581.65	$2,966.40	$775.53	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,592.00	$61,983.80
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$44,223.21	$663.35	$3,383.08	$884.46	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,517.95	$68,963.78
Community Development/Solid Waste	Filled	Solid Waste Site Att - Crescent	0.8000	.8000 Local 122	Local 121	LH08	7	$23,889.39	$358.34	$1,827.54	$477.79	$27.56	$9,648.00	$0.00	$14.28	$183.00	$4,061.20	$40,487.10
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	7	$29,861.74	$447.93	$2,284.42	$597.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	3	$12,118.94	$181.78	$927.10	$242.38	$16.53	$0.00	$0.00	$0.00	$0.00	$0.00	$13,486.73
Community Development/Solid Waste	Filled	Solid Waste Site Att - Odessa	0.1000	.1000 Local 121	Local 121	LH08	6	$2,910.69	$43.66	$222.67	$58.21	$3.45	$1,206.00	$0.00	$1.43	$18.30	$494.82	$4,959.22
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	0.9000	.9000 Local 121	Local 121	LH08	6	$26,196.22	$392.94	$2,004.01	$523.92	$31.01	$10,854.00	$0.00	$12.85	$164.70	$4,453.36	$44,633.01
Community Development/Solid Waste	Filled	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	2	$25,187.46	$377.81	$1,926.84	$503.75	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,281.87	$44,569.46
Community Development/Solid Waste	Vacant	Solid Waste Site Att - Landfill	1.0000	Full-time Local 121	Local 121	LH08	1	$23,619.46	$354.29	$1,806.89	$472.39	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,015.31	$42,560.06
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	7	$44,223.21	$663.35	$3,383.08	$884.46	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,517.95	$68,963.78
Community Development/Solid Waste	Filled	Assistant Forman - Landfill	1.0000	Full-time Non-Union	Non-Union	UH21	7	$50,317.88	$754.77	$3,849.32	$1,006.36	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,554.04	$76,774.09
Community Development/Solid Waste	Filled	Landfill Mechanic	1.0000	Full-time Local 121	Local 121	LH16	7	$44,223.21	$663.35	$3,383.08	$884.46	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,517.95	$68,963.78
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	3	$11,992.28	$179.88	$917.41	$239.85	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$13,345.96
Community Development/Solid Waste	Filled	Landfill Maint Worker	1.0000	Full-time Local 121	Local 121	LH16	2	$36,493.32	$547.40	$2,791.74	$729.87	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,203.86	$59,057.92
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	hourly	15	$22,111.61	$331.67	$1,691.54	$442.23	$17.23	$0.00	$0.00	$0.00	$0.00	$0.00	$24,594.28
Community Development/Solid Waste	Filled	Solid Waste Site Att On Call	0.4800	Part-time Non-Union	Non-Union	UH09	4	$12,620.47	$189.31	$965.47	$252.41	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$14,044.19
Community Development/Solid Waste		Overtime						$65,650.00	$984.75	$5,022.23	$1,313.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$72,969.98
			26.5500					**$1,078,893.20**	**$16,183.40**	**$82,535.33**	**$21,577.86**	**$916.07**	**$291,249.00**	**$0.00**	**$348.07**	**$4,456.05**	**$160,326.37**	**$1,656,485.36**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
5020-3030-3050-3000-70130	938 K Front End Loader	261,946
5020-3030-3050-3000-70130	420F Cat Backhoe	137,984
5020-3030-3050-3000-70130	Fork Lift	60,000
	Total	$ 459,930

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R11	Other Taxes					
109,479.76	113,313.24	109,000.00	0.00	3031-3000-4050	Franchise Fees - Solid Waste	0.00	115,000.00	115,000.00	0.00	0.00
109,479.76	113,313.24	109,000.00	0.00		Other Taxes Totals:	0.00	115,000.00	115,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	3031-3000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
360.00	425.04	400.00	0.00	3031-3000-4101	Fees - NSF Check	0.00	400.00	400.00	0.00	0.00
360.00	425.04	400.00	0.00		Licenses, Fees and Permits Totals:	0.00	400.00	400.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3031-3000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
3,805,521.16	4,096,658.58	3,900,000.00	0.00	3031-3000-4333	Fees - Solid Waste	0.00	3,950,000.00	3,950,000.00	0.00	0.00
2,225.00	1,920.00	5,000.00	0.00	3031-3000-4333	Fees - E Waste	0.00	5,000.00	5,000.00	0.00	0.00
125,385.02	0.00	0.00	0.00	3031-3000-4333	Free Dump	0.00	0.00	0.00	0.00	0.00
1,961.00	4,756.15	1,000.00	0.00	3031-3000-4333	Sales - Scrap Metal	0.00	5,000.00	5,000.00	0.00	0.00
3,935,092.18	4,103,334.73	3,906,000.00	0.00		Charges for Service Totals:	0.00	3,960,000.00	3,960,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	163,609.08	150,000.00	0.00	3031-3000-4398	Charges for Services - Interna	0.00	165,000.00	165,000.00	0.00	0.00
0.00	163,609.08	150,000.00	0.00		Interdepartmental Charges Totals:	0.00	165,000.00	165,000.00	0.00	0.00
				R40	Other Local Revenue					
180.00	725.65	500.00	0.00	3031-3000-4400	Miscellaneous	0.00	800.00	800.00	0.00	0.00
0.00	2,800,000.00	0.00	0.00	3031-3000-4401	Donations	0.00	0.00	0.00	0.00	0.00
180.00	2,800,725.65	500.00	0.00		Other Local Revenue Totals:	0.00	800.00	800.00	0.00	0.00
				R41	Interest					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,170.31	2,278.34	6,000.00	0.00	3031-3000-4495	Investments - Interest On	0.00	2,500.00	2,500.00	0.00	0.00
4,170.31	2,278.34	6,000.00	0.00		Interest Totals:	0.00	2,500.00	2,500.00	0.00	0.00
				R50	Federal Government					
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					
0.00	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
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
939,414.44	831,528.78	1,160,000.00	0.00	3031-3000-4995	Beginning Fund Balance	0.00	1,500,000.00	1,500,000.00	0.00	0.00
939,414.44	831,528.78	1,160,000.00	0.00		Fund Balances Totals:	0.00	1,500,000.00	1,500,000.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		REVENUES TOTALS:	0.00	5,743,700.00	5,743,700.00	0.00	0.00
				E10	Personnel Services					
895,940.53	900,461.22	936,918.00	0.00	3031-3000-5000	Salaries and Wages	26.55	943,096.00	943,096.00	0.00	0.00
87,937.64	35,300.88	58,798.00	0.00	3031-3000-5010	Temporary Help	0.00	70,147.00	70,147.00	0.00	0.00
26,314.39	15,845.70	65,650.00	0.00	3031-3000-5011	Overtime	0.00	65,650.00	65,650.00	0.00	0.00
71,277.65	68,496.57	81,195.00	0.00	3031-3000-5110	FICA	0.00	82,535.00	82,535.00	0.00	0.00
823.32	732.16	917.00	0.00	3031-3000-5120	Workmans Compensation Tax	0.00	916.00	916.00	0.00	0.00
198,783.86	199,181.57	270,285.00	0.00	3031-3000-5130	Medical Insurance	0.00	291,249.00	291,249.00	0.00	0.00
0.00	13,424.41	0.00	0.00	3031-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
471.79	459.07	348.00	0.00	3031-3000-5133	Life Insurance	0.00	348.00	348.00	0.00	0.00
467.99	833.06	4,456.00	0.00	3031-3000-5134	Short Term Disability	0.00	4,456.00	4,456.00	0.00	0.00
142,057.90	149,538.43	159,276.00	0.00	3031-3000-5140	Retirement - General	0.00	160,326.00	160,326.00	0.00	0.00
23,359.92	16,654.12	18,574.00	0.00	3031-3000-5156	Unemployment Compensation	0.00	16,183.00	16,183.00	0.00	0.00
33,799.72	26,843.74	21,227.00	0.00	3031-3000-5157	Workmans Compensation	0.00	21,578.00	21,578.00	0.00	0.00
1,481,234.71	1,427,770.93	1,617,644.00	0.00		Personnel Services Totals:	26.55	1,656,484.00	1,656,484.00	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
3,379.62	3,849.50	10,000.00	0.00	3031-3000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	29,230.33	40,000.00	0.00	3031-3000-6200	Contract Personnel Services	0.00	55,200.00	55,200.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
63,495.91	23,196.68	40,000.00	0.00	3031-3000-6201	Consultant Services	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	500.00	0.00	3031-3000-6201	Fees for Service	0.00	500.00	500.00	0.00	0.00
221.75	116.38	200.00	0.00	3031-3000-6203	Legal Notice Publish	0.00	200.00	200.00	0.00	0.00
1,500.00	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	1,895.00	2,000.00	0.00	3031-3000-6232	Software Support	0.00	2,000.00	2,000.00	0.00	0.00
0.00	66.00	200.00	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
1,710,809.76	1,566,471.64	1,623,120.00	0.00	3031-3000-6253	Franchised Haul & Distribution	0.00	1,680,000.00	1,680,000.00	0.00	0.00
129,455.86	150.00	5,000.00	0.00	3031-3000-6253	Free Dump / Litter	0.00	5,000.00	5,000.00	0.00	0.00
2,800.00	0.00	0.00	0.00	3031-3000-6254	Litter Patrol	0.00	0.00	0.00	0.00	0.00
22,906.77	25,357.03	35,000.00	0.00	3031-3000-6254	Per Ton Fee	0.00	35,000.00	35,000.00	0.00	0.00
9,350.00	10,285.00	11,500.00	0.00	3031-3000-6255	Tire Recycling Costs	0.00	11,500.00	11,500.00	0.00	0.00
2,282.00	2,225.00	3,000.00	0.00	3031-3000-6310	Dues & Fees	0.00	3,000.00	3,000.00	0.00	0.00
7,549.00	1,575.14	10,000.00	0.00	3031-3000-6330	Equipment	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	500.00	0.00	3031-3000-6331	Office Furniture	0.00	500.00	500.00	0.00	0.00
152,832.53	115,235.57	200,000.00	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
0.00	1,366.33	1,000.00	0.00	3031-3000-6404	Special Assessments	0.00	1,500.00	1,500.00	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
105.37	0.00	0.00	0.00	3031-3000-6517	Refunds	0.00	500.00	500.00	0.00	0.00
4,516.35	7,457.86	5,000.00	0.00	3031-3000-6531	Supplies Equipment Rent	0.00	8,000.00	8,000.00	0.00	0.00
91,504.40	104,695.00	160,000.00	0.00	3031-3000-6535	Equipment Maint & Repair	0.00	160,000.00	160,000.00	0.00	0.00
7,499.56	22,546.35	20,000.00	0.00	3031-3000-6536	Vehicle Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
12,262.72	29.19	5,000.00	0.00	3031-3000-6538	Building Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
9,253.33	8,684.42	15,000.00	0.00	3031-3000-6539	Grounds Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
5,760.25	4,876.85	3,000.00	0.00	3031-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
15,562.34	24,006.37	16,000.00	0.00	3031-3000-6601	Supplies - Other	0.00	23,000.00	23,000.00	0.00	0.00
195.00	359.51	400.00	0.00	3031-3000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
1,462.82	591.27	300.00	0.00	3031-3000-6603	Postage	0.00	500.00	500.00	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
7,174.26	2,392.22	7,000.00	0.00	3031-3000-6621	Uniform Maint & Repair	0.00	2,500.00	2,500.00	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	0.00	0.00	0.00	3031-3000-6700	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
150.00	51.71	1,000.00	0.00	3031-3000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
881.73	405.16	1,000.00	0.00	3031-3000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,187.37	613.11	1,500.00	0.00	3031-3000-6750	Utilities - Gas	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3031-3000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
9,683.10	9,608.97	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
7,102.90	5,452.45	8,000.00	0.00	3031-3000-6755	E Waste Costs	0.00	8,000.00	8,000.00	0.00	0.00
8,534.16	9,096.51	10,000.00	0.00	3031-3000-6755	Telephone	0.00	10,000.00	10,000.00	0.00	0.00
2,291,213.86	1,983,386.55	2,250,520.00	0.00		Material and Services Totals:	0.00	2,339,300.00	2,339,300.00	0.00	0.00
				E21	Interdepartmental Charges					
116,211.00	84,976.00	77,262.00	0.00	3031-3000-6990	Internal Services	0.00	82,249.00	90,761.00	0.00	0.00
7,514.00	5,522.00	5,456.00	0.00	3031-3000-6991	Facility Services	0.00	5,479.00	5,479.00	0.00	0.00
2,794.00	7,101.00	6,494.00	0.00	3031-3000-6992	Steering Comm Hardware Chg	0.00	6,529.00	6,529.00	0.00	0.00
2,611.00	2,079.00	2,375.00	0.00	3031-3000-6993	Steering Comm User Chg	0.00	2,000.00	2,000.00	0.00	0.00
15,086.00	14,837.00	16,150.00	0.00	3031-3000-6994	Risk Management	0.00	17,156.00	7,436.00	0.00	0.00
28,249.00	27,783.00	31,752.00	0.00	3031-3000-6995	Insurance Liability	0.00	33,728.00	33,728.00	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
0.00	0.00	0.00	0.00	3031-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
2,254.34	905.27	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	23.28	1,000.00	0.00	3031-3000-6998	Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2,883.07	10,000.00	0.00	3031-3000-6999	Contract Services - Internal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	2,918.58	5,000.00	0.00	3031-3000-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,015.05	1,500.00	0.00	3031-3000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	13.40	500.00	0.00	3031-3000-6999	Tech Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	145,255.48	115,000.00	0.00	3031-3000-6999	Solid Waste Fees - Internal	0.00	150,000.00	150,000.00	0.00	0.00
174,719.34	295,312.13	277,789.00	0.00		Interdepartmental Charges Totals:	0.00	320,441.00	319,233.00	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	3031-3000-7011	Vehicles Other	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	2,800,000.00	0.00	0.00	3031-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	2,800,000.00	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	30,000.00	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
0.00	0.00	0.00	0.00	3031-3000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
210,000.00	30,000.00	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	700,000.00	0.00	3031-3000-9800	Operating Contingency	0.00	691,877.00	693,085.00	0.00	0.00
0.00	0.00	700,000.00	0.00		Contigencies Totals:	0.00	691,877.00	693,085.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	455,947.00	0.00	3031-3000-9900	Reserve Future Expenditures	0.00	705,598.00	705,598.00	0.00	0.00
831,528.78	1,478,745.25	0.00	0.00	3031-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
831,528.78	1,478,745.25	455,947.00	0.00		Unappropriated Fund Balance Total	0.00	705,598.00	705,598.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		EXPENDITURES TOTALS:	26.55	5,743,700.00	5,743,700.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		DEPARTMENT REVENUES	0.00	5,743,700.00	5,743,700.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		DEPARTMENT EXPENSES	26.55	5,743,700.00	5,743,700.00	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
4,988,696.69	8,015,214.86	5,331,900.00	0.00		FUND REVENUES	0.00	5,743,700.00	5,743,700.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		FUND EXPENSES	26.55	5,743,700.00	5,743,700.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,988,696.69	8,015,214.86	5,331,900.00	0.00		REPORT REVENUES	0.00	5,743,700.00	5,743,700.00	0.00	0.00
4,988,696.69	8,015,214.86	5,331,900.00	0.00		REPORT EXPENSES	26.55	5,743,700.00	5,743,700.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(26.55)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R41	Interest					
20,974.99	15,757.61	20,000.00	0.00	3032-3000-4495	Investments - Interest On	0.00	15,000.00	15,000.00	0.00	0.00
20,974.99	15,757.61	20,000.00	0.00		Interest Totals:	0.00	15,000.00	15,000.00	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
0.00	0.00	0.00	0.00	3032-3000-4933	Trans - 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					
5,427,354.16	5,448,329.15	5,478,329.00	0.00	3032-3000-4995	Beginning Fund Balance	0.00	5,479,087.00	5,479,087.00	0.00	0.00
5,427,354.16	5,448,329.15	5,478,329.00	0.00		Fund Balances Totals:	0.00	5,479,087.00	5,479,087.00	0.00	0.00
5,448,329.15	5,464,086.76	5,498,329.00	0.00		REVENUES TOTALS:	0.00	5,494,087.00	5,494,087.00	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	5,498,329.00	0.00	3032-3000-9900	Reserve Future Expenditures	0.00	5,494,087.00	5,494,087.00	0.00	0.00
0.00	0.00	5,498,329.00	0.00		Fund Balance & Reserves Totals:	0.00	5,494,087.00	5,494,087.00	0.00	0.00
				E90	Unappropriated Fund Balance					
5,448,329.15	5,464,086.76	0.00	0.00	3032-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
5,448,329.15	5,464,086.76	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
5,448,329.15	5,464,086.76	5,498,329.00	0.00		EXPENDITURES TOTALS:	0.00	5,494,087.00	5,494,087.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,448,329.15	5,464,086.76	5,498,329.00	0.00		DEPARTMENT REVENUES	0.00	5,494,087.00	5,494,087.00	0.00	0.00
5,448,329.15	5,464,086.76	5,498,329.00	0.00		DEPARTMENT EXPENSES	0.00	5,494,087.00	5,494,087.00	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
5,448,329.15	5,464,086.76	5,498,329.00	0.00		FUND REVENUES	0.00	5,494,087.00	5,494,087.00	0.00	0.00
5,448,329.15	5,464,086.76	5,498,329.00	0.00		FUND EXPENSES	0.00	5,494,087.00	5,494,087.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,448,329.15	5,464,086.76	5,498,329.00	0.00		REPORT REVENUES	0.00	5,494,087.00	5,494,087.00	0.00	0.00
5,448,329.15	5,464,086.76	5,498,329.00	0.00		REPORT EXPENSES	0.00	5,494,087.00	5,494,087.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5020	Solid Waste					
				3030	Solid Waste					
				R40	Other Local Revenue					
0.00	467,211.00	0.00	0.00	3050-3000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	467,211.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
7,421.94	6,322.35	7,400.00	0.00	3050-3000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
7,421.94	6,322.35	7,400.00	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	3050-3000-4999	GW Sale of Assets	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	3050-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
210,000.00	30,000.00	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	30,000.00	30,000.00	0.00		Interfund Transfers Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				R90	Fund Balances					
1,952,004.96	2,169,426.90	1,546,129.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	2,153,350.00	2,153,350.00	0.00	0.00
1,952,004.96	2,169,426.90	1,546,129.00	0.00		Fund Balances Totals:	0.00	2,153,350.00	2,153,350.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		REVENUES TOTALS:	0.00	2,189,350.00	2,189,350.00	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					
0.00	452,211.00	100.00	0.00	3050-3000-7000	Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	15,000.00	0.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	34,209.00	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	459,930.00	459,930.00	0.00	0.00
0.00	501,420.00	100.00	0.00		Capital Outlay Totals:	0.00	459,930.00	459,930.00	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
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	36,500.00	0.00	0.00	3050-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
0.00	3,500.00	0.00	0.00	3050-3000-9301	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	40,000.00	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	3050-3000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,583,429.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	1,729,420.00	1,729,420.00	0.00	0.00
0.00	0.00	1,583,429.00	0.00		Fund Balance & Reserves Totals:	0.00	1,729,420.00	1,729,420.00	0.00	0.00
				E90	Unappropriated Fund Balance					
2,169,426.90	2,131,540.25	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-9990	GW Unapprop Fund Balance Adj	0.00	0.00	0.00	0.00	0.00
2,169,426.90	2,131,540.25	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		EXPENDITURES TOTALS:	0.00	2,189,350.00	2,189,350.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		DEPARTMENT REVENUES	0.00	2,189,350.00	2,189,350.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		DEPARTMENT EXPENSES	0.00	2,189,350.00	2,189,350.00	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
2,169,426.90	2,672,960.25	1,583,529.00	0.00		FUND REVENUES	0.00	2,189,350.00	2,189,350.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		FUND EXPENSES	0.00	2,189,350.00	2,189,350.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Solid Waste Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,169,426.90	2,672,960.25	1,583,529.00	0.00		REPORT REVENUES	0.00	2,189,350.00	2,189,350.00	0.00	0.00
2,169,426.90	2,672,960.25	1,583,529.00	0.00		REPORT EXPENSES	0.00	2,189,350.00	2,189,350.00	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: Community Development FY 2017 Proposed Budget
Parks Division

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:

Over a span of years, 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.

In particular, Stevenson Park restroom has been totally rebuilt two times in the last three years.

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's budget $85,000.

Major Expenditures Parks Equipment Reserve
None- reserved for future use

Major Revenue Parks Equipment Reserve
Annually a transfer of $3,500 from the Parks operating budget is transferred to the Parks Equipment Reserve.

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 statewide 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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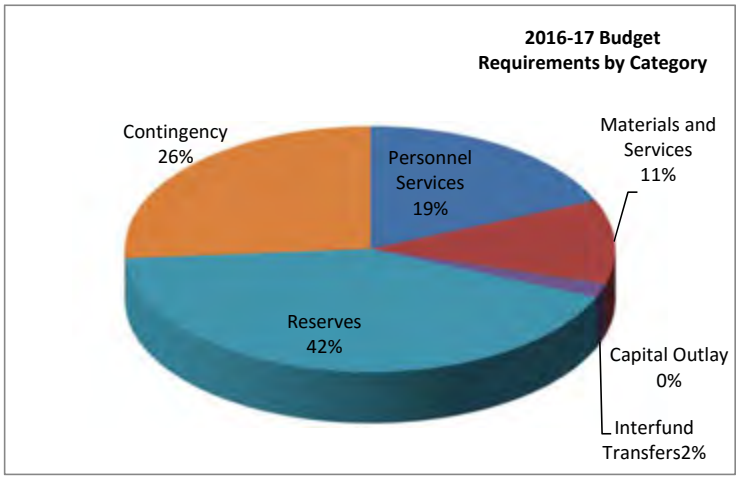
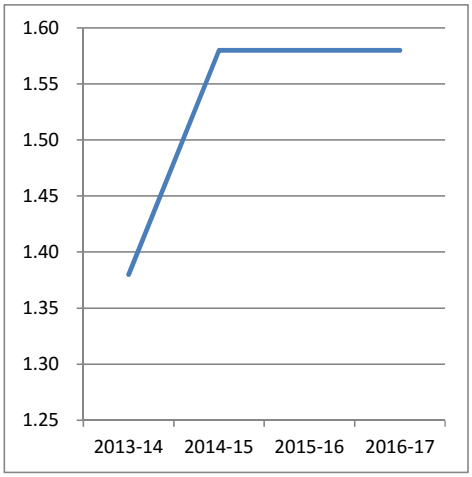
Klamath County, Oregon
2016-2017 Budget Financial Presentation
5025 Parks

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	50,018	75,938	83,827	87,123
Materials and Services	35,789	36,339	50,074	52,116
Capital Outlay	-	-	100	200
Subtotal Current Expenditures	**85,807**	**112,277**	**134,001**	**139,439**
Interfund Transfers	8,500	8,500	8,500	8,500
Reserves	-	-	193,837	199,259
Contingency	-	-	109,429	123,471
Unappropriated Fund Balance	275,842	344,126	-	-
Subtotal Noncurrent Expenditures	**284,342**	**352,626**	**311,766**	**331,230**
Total Requirements by Budgetary Category	**370,149**	**464,903**	**445,767**	**470,669**
Requirements by Fund				
Parks (2525)	370,149	464,903	445,767	470,669
Total Requirements by Fund	**370,149**	**464,903**	**445,767**	**470,669**
Resources by Budgetary Category				
Intergovernmental	110,147	121,559	106,650	116,650
Investment Earnings	1,017	974	1,250	1,310
Interfund Transfers	5,000	66,528	8,500	8,500
Beginning Fund Balance	253,985	275,842	329,367	344,209
Total Resources by Budgetary Category	**370,149**	**464,903**	**445,767**	**470,669**
Full-Time Employee Equivalents	1.38	1.58	1.58	1.58

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Parks Operating	202,300	87,123	1.58
Parks Reserve	199,359	-	-
Equipment Reserve	69,010	-	-
Total Mandates	**470,669**	**87,123**	**1.58**





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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	$6,264.68	$93.97	$479.25	$125.29	$3.101	$1,085.40	$0.00	$1.29	$16.47	$1,065.00	$9,134.45
Community Development/Administration	Filled	Accounting Specialist	0.0900	.0900 Local 121	Local 121	LH14	4	$3,323.40	$49.85	$254.24	$66.47	$3.101	$1,085.40	$0.00	$1.29	$16.47	$564.98	$5,365.19
Community Development/Parks	Filled	Maint. Worker II - Parks	0.9000	.9000 Local 121	Local 121	LH13	3	$29,739.72	$446.10	$2,275.09	$594.79	$31.007	$10,854.00	$0.00	$12.85	$164.70	$5,055.75	$49,174.01
Community Development/Parks	Filled	Seasonal-Parks	0.5000	.5000 Non-Union	Non-Union	UH09	3	$12,626.92	$189.40	$965.96	$252.54	$17.226	$6,030.00	$0.00	$7.14	$91.50	$2,146.58	$22,327.26
Community Development/Parks		Overtime						$1,010.00	$15.15	$77.27	$20.20	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$1,122.62
			1.5800					**$52,964.72**	**$794.47**	**$4,051.80**	**$1,059.29**	**$54.43**	**$19,054.80**	**$0.00**	**$22.56**	**$289.14**	**$8,832.30**	**$87,123.52**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2525	Parks					
				5025	Parks					
				R41	Interest					
0.00	171.26	100.00	0.00	3050-5000-4495	Investments - Interest On	0.00	160.00	160.00	0.00	0.00
0.00	171.26	100.00	0.00		Interest Totals:	0.00	160.00	160.00	0.00	0.00
				R70	Interfund Transfers					
0.00	58,028.38	0.00	0.00	3050-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	3,500.00	3,500.00	0.00	3050-5000-4952	Trans - Park	0.00	3,500.00	3,500.00	0.00	0.00
0.00	61,528.38	3,500.00	0.00		Interfund Transfers Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	61,530.00	0.00	3050-5000-4995	Beginning Fund Balance	0.00	65,350.00	65,350.00	0.00	0.00
0.00	0.00	61,530.00	0.00		Fund Balances Totals:	0.00	65,350.00	65,350.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		REVENUES TOTALS:	0.00	69,010.00	69,010.00	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	100.00	0.00	3050-5000-7011	Vehicles Other	0.00	100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	65,030.00	0.00	3050-5000-9800	Operating Contingency	0.00	68,910.00	68,910.00	0.00	0.00
0.00	0.00	65,030.00	0.00		Contigencies Totals:	0.00	68,910.00	68,910.00	0.00	0.00
				E81	Fund Balance & Reserves					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	61,699.64	0.00	0.00	3050-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	61,699.64	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		EXPENDITURES TOTALS:	0.00	69,010.00	69,010.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		DEPARTMENT REVENUES	0.00	69,010.00	69,010.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		DEPARTMENT EXPENSES	0.00	69,010.00	69,010.00	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	61,699.64	65,130.00	0.00		FUND REVENUES	0.00	69,010.00	69,010.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		FUND EXPENSES	0.00	69,010.00	69,010.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	61,699.64	65,130.00	0.00		REPORT REVENUES	0.00	69,010.00	69,010.00	0.00	0.00
0.00	61,699.64	65,130.00	0.00		REPORT EXPENSES	0.00	69,010.00	69,010.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2525	Parks					
				5025	Parks					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	5026-5000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
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	5026-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
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					
439.47	280.50	650.00	0.00	5026-5000-4495	Investments - Interest On	0.00	650.00	650.00	0.00	0.00
439.47	280.50	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	5026-5000-4600	Grants - Federal	0.00	5,250.00	5,250.00	0.00	0.00
0.00	5,250.00	5,250.00	0.00	5026-5000-4623	State Marine Board	0.00	0.00	0.00	0.00	0.00
0.00	5,250.00	5,250.00	0.00		Federal Government Totals:	0.00	5,250.00	5,250.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	5026-5000-4500	Grants - State	0.00	26,400.00	26,400.00	0.00	0.00
31,650.00	26,400.00	26,400.00	0.00	5026-5000-4523	State Marine Board	0.00	0.00	0.00	0.00	0.00
78,497.00	89,909.00	75,000.00	0.00	5026-5000-4552	Fees - State RV License	0.00	85,000.00	85,000.00	0.00	0.00
110,147.00	116,309.00	101,400.00	0.00		State of Oregon Totals:	0.00	111,400.00	111,400.00	0.00	0.00
				R90	Fund Balances					
76,625.21	92,904.85	79,500.00	0.00	5026-5000-4995	Beginning Fund Balance	0.00	85,000.00	85,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
76,625.21	92,904.85	79,500.00	0.00		Fund Balances Totals:	0.00	85,000.00	85,000.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		REVENUES TOTALS:	0.00	202,300.00	202,300.00	0.00	0.00
				E10	Personnel Services					
20,501.80	34,344.11	38,186.00	0.00	5026-5000-5000	Salaries and Wages	1.58	39,328.00	39,328.00	0.00	0.00
15,496.17	14,674.66	12,278.00	0.00	5026-5000-5010	Temporary Help	0.00	12,564.00	12,627.00	0.00	0.00
317.05	0.00	1,010.00	0.00	5026-5000-5011	Overtime	0.00	1,010.00	1,010.00	0.00	0.00
2,767.44	3,573.50	3,938.00	0.00	5026-5000-5110	FICA	0.00	4,047.00	4,052.00	0.00	0.00
41.58	49.17	55.00	0.00	5026-5000-5120	Workmans Compensation Tax	0.00	54.00	54.00	0.00	0.00
5,339.38	12,863.54	17,538.00	0.00	5026-5000-5130	Medical Insurance	0.00	19,055.00	19,055.00	0.00	0.00
0.00	315.43	0.00	0.00	5026-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
17.21	28.31	23.00	0.00	5026-5000-5133	Life Insurance	0.00	23.00	23.00	0.00	0.00
16.81	84.49	289.00	0.00	5026-5000-5134	Short Term Disability	0.00	289.00	289.00	0.00	0.00
3,845.15	7,826.98	8,579.00	0.00	5026-5000-5140	Retirement - General	0.00	8,822.00	8,832.00	0.00	0.00
707.40	857.25	901.00	0.00	5026-5000-5156	Unemployment Compensation	0.00	794.00	794.00	0.00	0.00
967.61	1,320.73	1,030.00	0.00	5026-5000-5157	Workmans Compensation	0.00	1,058.00	1,059.00	0.00	0.00
50,017.60	75,938.17	83,827.00	0.00		Personnel Services Totals:	1.58	87,044.00	87,123.00	0.00	0.00
				E20	Material and Services					
3,839.62	3,110.00	4,000.00	0.00	5026-5000-6200	Contract Services	0.00	4,000.00	4,000.00	0.00	0.00
45.00	0.00	500.00	0.00	5026-5000-6201	Consultant Services	0.00	500.00	500.00	0.00	0.00
0.00	59.41	200.00	0.00	5026-5000-6234	Lock Repair & Replace	0.00	200.00	200.00	0.00	0.00
20.00	0.00	100.00	0.00	5026-5000-6310	Dues & Fees	0.00	100.00	100.00	0.00	0.00
0.00	2.33	500.00	0.00	5026-5000-6330	Equipment	0.00	500.00	500.00	0.00	0.00
11,187.39	8,993.71	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
0.00	2,140.03	2,500.00	0.00	5026-5000-6404	Special Assessments	0.00	2,500.00	2,500.00	0.00	0.00
653.59	100.00	1,000.00	0.00	5026-5000-6531	Supplies Equipment Rent	0.00	1,000.00	1,000.00	0.00	0.00
4,512.05	2,155.71	4,500.00	0.00	5026-5000-6535	Equipment Maint & Repair	0.00	4,500.00	4,500.00	0.00	0.00
1,552.52	2,100.11	3,000.00	0.00	5026-5000-6536	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
403.04	263.75	3,000.00	0.00	5026-5000-6538	Building Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
1,140.18	3,780.11	5,000.00	0.00	5026-5000-6539	Grounds Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
39.00	118.00	100.00	0.00	5026-5000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,228.61	1,597.41	2,300.00	0.00	5026-5000-6601	Supplies - Other	0.00	2,300.00	2,300.00	0.00	0.00
15.00	23.18	20.00	0.00	5026-5000-6602	Copier Maint & Supplies	0.00	23.00	23.00	0.00	0.00
17.76	0.00	0.00	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
0.00	0.00	0.00	0.00	5026-5000-6700	Travel & Training	0.00	1,300.00	1,300.00	0.00	0.00
0.00	0.00	800.00	0.00	5026-5000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	5026-5000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
364.51	453.87	600.00	0.00	5026-5000-6751	Utilities - Water & Sewer	0.00	600.00	600.00	0.00	0.00
2,009.56	2,479.78	2,500.00	0.00	5026-5000-6752	Utilities - Electricity	0.00	2,500.00	2,500.00	0.00	0.00
129.40	231.00	300.00	0.00	5026-5000-6755	Telephone	0.00	300.00	300.00	0.00	0.00
28,157.23	27,608.40	43,420.00	0.00		Material and Services Totals:	0.00	44,323.00	44,323.00	0.00	0.00
				E21	Interdepartmental Charges					
4,017.00	5,476.00	3,320.00	0.00	5026-5000-6990	Internal Services	0.00	5,120.00	5,799.00	0.00	0.00
329.00	0.00	0.00	0.00	5026-5000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
43.00	0.00	0.00	0.00	5026-5000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
40.00	0.00	0.00	0.00	5026-5000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
1,115.00	1,126.00	1,023.00	0.00	5026-5000-6994	Risk Management	0.00	706.00	306.00	0.00	0.00
2,088.00	2,109.00	2,011.00	0.00	5026-5000-6995	Insurance Liability	0.00	1,388.00	1,388.00	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
0.00	0.00	0.00	0.00	5026-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	5.35	0.00	0.00	5026-5000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	11.33	250.00	0.00	5026-5000-6999	Office Supplies - Internal	0.00	250.00	250.00	0.00	0.00
0.00	2.40	50.00	0.00	5026-5000-6999	Postage - Internal	0.00	50.00	50.00	0.00	0.00
0.00	0.86	0.00	0.00	5026-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
7,632.00	8,730.94	6,654.00	0.00		Interdepartmental Charges Totals:	0.00	7,514.00	7,793.00	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
0.00	0.00	0.00	0.00	5026-5000-7051	Marine Improvements	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	5026-5000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	44,399.00	0.00	5026-5000-9800	Operating Contingency	0.00	54,919.00	54,561.00	0.00	0.00
0.00	0.00	44,399.00	0.00		Contigencies Totals:	0.00	54,919.00	54,561.00	0.00	0.00
				E90	Unappropriated Fund Balance					
92,904.85	93,966.84	0.00	0.00	5026-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
92,904.85	93,966.84	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		EXPENDITURES TOTALS:	1.58	202,300.00	202,300.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		DEPARTMENT REVENUES	0.00	202,300.00	202,300.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		DEPARTMENT EXPENSES	1.58	202,300.00	202,300.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	(1.58)	0.00	0.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		FUND REVENUES	0.00	202,300.00	202,300.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		FUND EXPENSES	1.58	202,300.00	202,300.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	(1.58)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
187,211.68	214,744.35	186,800.00	0.00		REPORT REVENUES	0.00	202,300.00	202,300.00	0.00	0.00
187,211.68	214,744.35	186,800.00	0.00		REPORT EXPENSES	1.58	202,300.00	202,300.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.58)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2525	Parks					
				5025	Parks					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	5027-5000-4352	Repayments - Loan	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					
577.61	522.28	500.00	0.00	5027-5000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
577.61	522.28	500.00	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					
177,359.51	182,937.12	188,337.00	0.00	5027-5000-4995	Beginning Fund Balance	0.00	193,859.00	193,859.00	0.00	0.00
177,359.51	182,937.12	188,337.00	0.00		Fund Balances Totals:	0.00	193,859.00	193,859.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		REVENUES TOTALS:	0.00	199,359.00	199,359.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5027-5000-7021	Grounds Improvement	0.00	0.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	193,837.00	0.00	5027-5000-9900	Reserve Future Expenditures	0.00	199,359.00	199,259.00	0.00	0.00
0.00	0.00	193,837.00	0.00		Fund Balance & Reserves Totals:	0.00	199,359.00	199,259.00	0.00	0.00
				E90	Unappropriated Fund Balance					
182,937.12	188,459.40	0.00	0.00	5027-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
182,937.12	188,459.40	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		EXPENDITURES TOTALS:	0.00	199,359.00	199,359.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		DEPARTMENT REVENUES	0.00	199,359.00	199,359.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		DEPARTMENT EXPENSES	0.00	199,359.00	199,359.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		FUND REVENUES	0.00	199,359.00	199,359.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		FUND EXPENSES	0.00	199,359.00	199,359.00	0.00	0.00
0.00	0.00	0.00	0.00		Parks Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
182,937.12	188,459.40	193,837.00	0.00		REPORT REVENUES	0.00	199,359.00	199,359.00	0.00	0.00
182,937.12	188,459.40	193,837.00	0.00		REPORT EXPENSES	0.00	199,359.00	199,359.00	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: Community Development FY 2017 Proposed Budget

***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	1 FTE
Permit Tech	1 FTE
GIS Planner	0.15 FTE (cost split with GIS Department)

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

Successes and Challenges:

Calendar Year 2015

16,387	Number of e-mail and telephone calls to customers responding to questions
1,545	Number of customers assisted at the Counter

522	Number of LUCS permits (including site plans) issued
111	Number of Land Use Permits (e.g., Conditional Use Permits) issued, including administrative, public hearing, and appeal processes.
145	Number of Code Violation cases we assisted the Code Enforcement Officer on – including research, coordination, meetings, and Court appearances
6	Number of Planning Commission meetings – hearings and work sessions – where we prepared a staff report, made a presentation, and created and mailed a packet
0	Number of appeal hearings to the Board of Commissioners
4	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 17% decrease in the amount of general fund money from last year. The fees are collected for LUCS (site plan reviews) and for land use permits (e.g., conditional use permits) though the economic change slowed the number of applications and the general level of planning activities. While the number of LUCS and land use permits has decreased, an increase in fee charges helps to balance out the expected revenue from that source. However, we are still down quite a bit in permit volume from 5-6 years ago.

The 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:

The Planner III position was moved from acting planning director to full time Planning Director in April 2015.

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

Staff time is now divided between reviewing current applications, responding to inquiries from the public and working on updates to the Land Development Code including amendments to the Exclusive Farm Use, Forestry and Forestry/Range zones through the Multi-County Code Update Project sponsored by the Dept. of Land Conservation and Development and writing new marijuana regulations.

Community Improvement and Coordination Projects

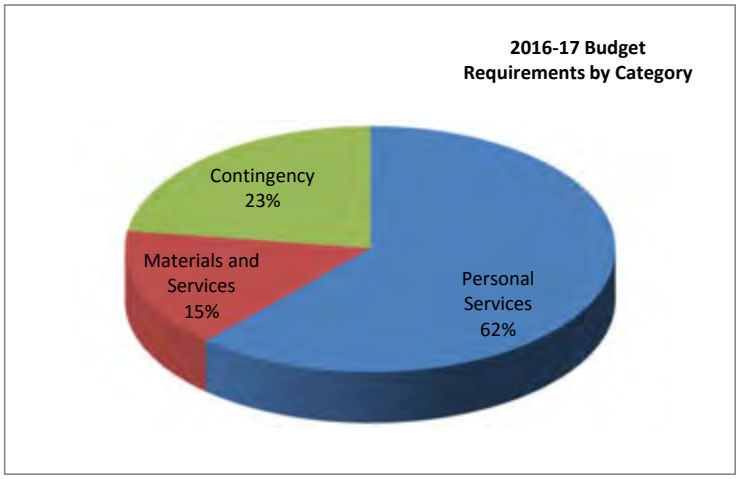
Staff is also spending time working on the following committees:

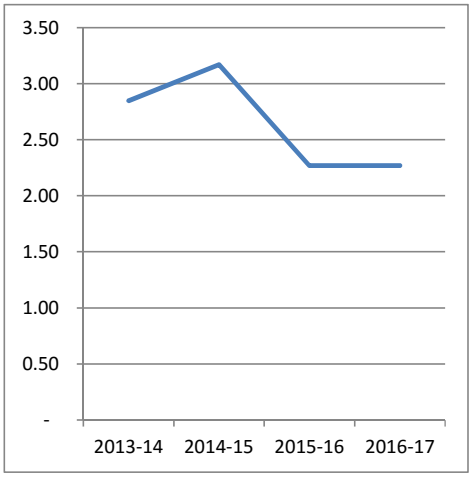
- Joint Land Use Study with Kingsley Field
- Brownfields Identification and Evaluation Project with City
- Blue Zones Project

Klamath County, Oregon
2016-2017 Budget Financial Presentation
6020 Planning

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	183,461	171,341	187,239	196,345
Materials and Services	75,943	57,024	55,189	49,744
Subtotal Current Expenditures	**259,404**	**228,365**	**242,428**	**246,089**
Contingency	-	-	24,032	72,361
Unappropriated Fund Balance	1,266	78,383	-	-
Subtotal Noncurrent Expenditures	**1,266**	**78,383**	**24,032**	**72,361**
Total Requirements by Budgetary Category	**260,670**	**306,748**	**266,460**	**318,450**
Requirements by Fund				
Planning (5050)	260,670	306,748	266,460	318,450
Total Requirements by Fund	**260,670**	**306,748**	**266,460**	**318,450**
Resources by Budgetary Category				
Licenses and Permits	30,575	61,789	40,060	50,000
Charges for Services	143,924	150,695	143,350	143,350
Investment Earnings	145	129	50	100
Interfund Transfers	86,112	92,169	77,000	64,000
Miscellaneous	1,088	700	1,000	1,000
Beginning Fund Balance	(1,174)	1,266	5,000	60,000
Total Resources by Budgetary Category	**260,670**	**306,748**	**266,460**	**318,450**
Full-Time Employee Equivalents	2.85	3.17	2.27	2.27

Mandate	**Total Cost**	**Personal Services**	**FTE**
Planning	318,450	196,345	2.27
Total Mandates	**318,450**	**196,345**	**2.27**





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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	0.1000	.1000 Non-Union	Non-Union	UF27	7	$6,960.76	$104.41	$532.50	$139.22	$3.445	$1,206.00	$0.00	$1.43	$18.30	$1,183.33	$10,149.39
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	4	$738.53	$11.08	$56.50	$14.77	$0.689	$241.20	$0.00	$0.29	$3.66	$125.55	$1,192.26
Community Development/Planning	Filled	GIS Planner	0.1500	.1500 Local 121	Local 121	LH18	7	$7,307.27	$109.61	$559.01	$146.15	$5.168	$1,809.00	$0.00	$2.14	$27.45	$1,242.24	$11,208.03
Community Development/Planning	Filled	Planning Director	1.0000	Full-time Non-Union	Non-Union	UF31	4	$72,237.75	$1,083.57	$5,526.19	$1,444.76	$34.452	$12,060.00	$0.00	$14.28	$183.00	$12,280.42	$104,864.41
Community Development/Planning	Filled	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$44,197.91	$662.97	$3,381.14	$883.96	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,513.64	$68,931.35
			2.2700					**$131,442.22**	**$1,971.63**	**$10,055.33**	**$2,628.84**	**$78.21**	**$27,376.20**	**$0.00**	**$32.42**	**$415.41**	**$22,345.18**	**$196,345.44**

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General Ledger

Budget Analysis

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Printed: 03/18/2016 - 11:33AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6020	Community Development - Plan					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	6021-6000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	60.00	0.00	6021-6000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
30,574.86	61,789.48	40,000.00	0.00	6021-6000-4162	Fees - Community Development	0.00	50,000.00	50,000.00	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
30,574.86	61,789.48	40,060.00	0.00		Licenses, Fees and Permits Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	6021-6000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
35.00	68.40	500.00	0.00	6021-6000-4301	Copies & Maps	0.00	500.00	500.00	0.00	0.00
107,420.40	110,322.40	100,000.00	0.00	6021-6000-4362	Land Use Apps	0.00	100,000.00	100,000.00	0.00	0.00
36,468.36	40,175.10	42,000.00	0.00	6021-6000-4362	Site Plan Review	0.00	42,000.00	42,000.00	0.00	0.00
143,923.76	150,565.90	142,500.00	0.00		Charges for Service Totals:	0.00	142,500.00	142,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	41.95	500.00	0.00	6021-6000-4398	Fees - Internal	0.00	500.00	500.00	0.00	0.00
0.00	87.00	350.00	0.00	6021-6000-4398	Permits - Internal	0.00	350.00	350.00	0.00	0.00
0.00	128.95	850.00	0.00		Interdepartmental Charges Totals:	0.00	850.00	850.00	0.00	0.00
				R40	Other Local Revenue					
1,088.13	700.00	1,000.00	0.00	6021-6000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
1,088.13	700.00	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
145.00	128.68	50.00	0.00	6021-6000-4495	Investments - Interest On	0.00	100.00	100.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
145.00	128.68	50.00	0.00		Interest Totals:	0.00	100.00	100.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	6021-6000-4668	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
				R51	State of Oregon					
0.00	0.00	0.00	0.00	6021-6000-4509	Grants - Transportation	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					
86,112.00	86,112.00	77,000.00	0.00	6021-6000-4900	Trans - General Non Dept	0.00	64,000.00	64,000.00	0.00	0.00
0.00	6,057.48	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
0.00	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
86,112.00	92,169.48	77,000.00	0.00		Interfund Transfers Totals:	0.00	64,000.00	64,000.00	0.00	0.00
				R90	Fund Balances					
(1,173.69)	1,265.97	5,000.00	0.00	6021-6000-4995	Beginning Fund Balance	0.00	60,000.00	60,000.00	0.00	0.00
(1,173.69)	1,265.97	5,000.00	0.00		Fund Balances Totals:	0.00	60,000.00	60,000.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		REVENUES TOTALS:	0.00	318,450.00	318,450.00	0.00	0.00
				E10	Personnel Services					
128,387.95	120,983.61	125,791.00	0.00	6021-6000-5000	Salaries and Wages	2.27	131,443.00	131,443.00	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
9,711.29	9,088.95	9,623.00	0.00	6021-6000-5110	FICA	0.00	10,055.00	10,055.00	0.00	0.00
76.81	66.14	79.00	0.00	6021-6000-5120	Workmans Compensation Tax	0.00	78.00	78.00	0.00	0.00
18,478.74	11,471.16	25,197.00	0.00	6021-6000-5130	Medical Insurance	0.00	27,376.00	27,376.00	0.00	0.00
0.00	4,405.56	0.00	0.00	6021-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
54.28	46.93	33.00	0.00	6021-6000-5133	Life Insurance	0.00	32.00	32.00	0.00	0.00
53.17	82.12	415.00	0.00	6021-6000-5134	Short Term Disability	0.00	415.00	415.00	0.00	0.00
20,539.16	20,567.03	21,384.00	0.00	6021-6000-5140	Retirement - General	0.00	22,345.00	22,345.00	0.00	0.00
2,952.66	2,117.13	2,201.00	0.00	6021-6000-5156	Unemployment Compensation	0.00	1,972.00	1,972.00	0.00	0.00
3,207.26	2,512.74	2,516.00	0.00	6021-6000-5157	Workmans Compensation	0.00	2,629.00	2,629.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
183,461.32	171,341.37	187,239.00	0.00		Personnel Services Totals:	2.27	196,345.00	196,345.00	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
1,773.21	1,079.20	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	3,798.70	3,800.00	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
14.20	0.00	100.00	0.00	6021-6000-6281	Planning Commission Fees	0.00	500.00	500.00	0.00	0.00
335.00	345.00	400.00	0.00	6021-6000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
9,085.72	1,491.68	9,000.00	0.00	6021-6000-6311	Credit Card Fees	0.00	1,200.00	1,200.00	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	9.17	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	1,000.00	1,000.00	0.00	0.00
2,638.32	2,473.06	2,500.00	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	500.00	500.00	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
1,165.61	63.10	350.00	0.00	6021-6000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
190.00	87.31	200.00	0.00	6021-6000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
142.50	91.11	150.00	0.00	6021-6000-6602	Copier Maint & Supplies	0.00	150.00	150.00	0.00	0.00
1,445.32	3.84	50.00	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	62.00	50.00	0.00	6021-6000-6605	Printing	0.00	50.00	50.00	0.00	0.00
3.00	0.00	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
0.00	0.00	0.00	0.00	6021-6000-6700	Travel & Training	0.00	650.00	650.00	0.00	0.00
0.00	0.00	450.00	0.00	6021-6000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
1,762.42	0.00	200.00	0.00	6021-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,054.73	1,203.96	1,250.00	0.00	6021-6000-6755	Telephone	0.00	1,104.00	1,104.00	0.00	0.00
26,013.77	10,708.13	20,600.00	0.00		Material and Services Totals:	0.00	14,604.00	14,604.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
23,871.00	21,545.00	11,681.00	0.00	6021-6000-6990	Internal Services	0.00	11,962.00	12,449.00	0.00	0.00
18,373.00	18,186.00	14,022.00	0.00	6021-6000-6991	Facility Services	0.00	14,552.00	14,552.00	0.00	0.00
2,859.00	1,496.00	1,176.00	0.00	6021-6000-6992	Steering Comm Hardware Chg	0.00	1,191.00	1,191.00	0.00	0.00
2,672.00	997.00	1,425.00	0.00	6021-6000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
750.00	688.00	855.00	0.00	6021-6000-6994	Risk Management	0.00	812.00	352.00	0.00	0.00
1,404.00	1,288.00	1,680.00	0.00	6021-6000-6995	Insurance Liability	0.00	1,596.00	1,596.00	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
0.00	0.00	0.00	0.00	6021-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	21.06	0.00	0.00	6021-6000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	722.51	2,000.00	0.00	6021-6000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	1,369.09	1,750.00	0.00	6021-6000-6999	Postage - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	3.40	0.00	0.00	6021-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
49,929.00	46,316.06	34,589.00	0.00		Interdepartmental Charges Totals:	0.00	35,113.00	35,140.00	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	24,032.00	0.00	6021-6000-9800	Operating Contingency	0.00	72,388.00	72,361.00	0.00	0.00
0.00	0.00	24,032.00	0.00		Contigencies Totals:	0.00	72,388.00	72,361.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,265.97	78,382.90	0.00	0.00	6021-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,265.97	78,382.90	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		EXPENDITURES TOTALS:	2.27	318,450.00	318,450.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		DEPARTMENT REVENUES	0.00	318,450.00	318,450.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		DEPARTMENT EXPENSES	2.27	318,450.00	318,450.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
260,670.06	306,748.46	266,460.00	0.00		FUND REVENUES	0.00	318,450.00	318,450.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		FUND EXPENSES	2.27	318,450.00	318,450.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
260,670.06	306,748.46	266,460.00	0.00		REPORT REVENUES	0.00	318,450.00	318,450.00	0.00	0.00
260,670.06	306,748.46	266,460.00	0.00		REPORT EXPENSES	2.27	318,450.00	318,450.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.27)	0.00	0.00	0.00	0.00

***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/Enforcement
- 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.

Several years of investment in the development of employees from single-discipline inspectors to multi-discipline inspectors has paid dividends during these recessionary times.

In addition to the IGA agreement with the State of Oregon, in which Klamath County provides Electrical inspections in Lake County, we have two IGA agreements with Lake County to provide Building Official services as well as plan review and inspection services for the other disciplines. Combined this has resulted in approximately $98,306 of revenue in Fiscal Year 14/15.

Challenges:

Significant challenges include:

- Maintaining Multi-Discipline Staff
- 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.

Department: Community Development FY 2017 Proposed Budget

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 65% and 25% of revenue respectively. Contracted inspections in Lake County, the IGA for Building Official duties, and administrative fees for collection of school construction excise tax each made up about 9% of past year revenue. The remainder is from interest and minor miscellaneous fees.

Expenditures

Personnel services costs make up about 73% of the Divisions expenditures. County internal services fees, space rent, steering committee etc. make up about 8%, vehicle cost 2%, required continuing education (travel, registration, books, licensing, etc.) 1%, operating contingency, and reserves 10%, software support 1%. The remaining 5% is spread among general office expenditures such as supplies, credit card fees, phones, postage, and office machines.

Significant Changes:

There are several large upcoming commercial projects that may result in a significant revenue surge in the next year. These include, but are not limited to, Klamath Union Renovation, Starbucks 16,500 square foot facility, Dollar General Store in Merrill, and two 10 Megawatt Solar Installations.

We have been using the State of Oregon E-permitting Accela Software for the last year. 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 gives our clients much better service as well as help our inspectors in the field, complete their daily tasks.

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.

Due to the above criteria, we are in the process of implementing a Compliance Hearings Officer dedicated to the Building Division. The Compliance Hearings Officer will be a volunteer position.

Two new positions are being budgeted, one Inspector and one Permit Clerk.

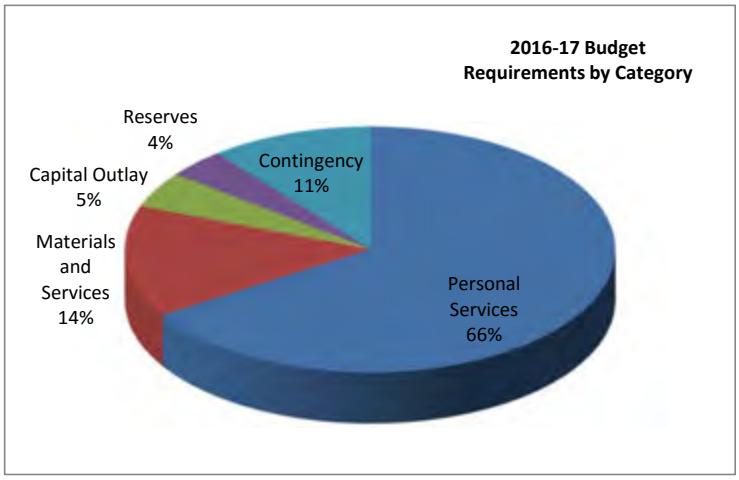
Key issues:

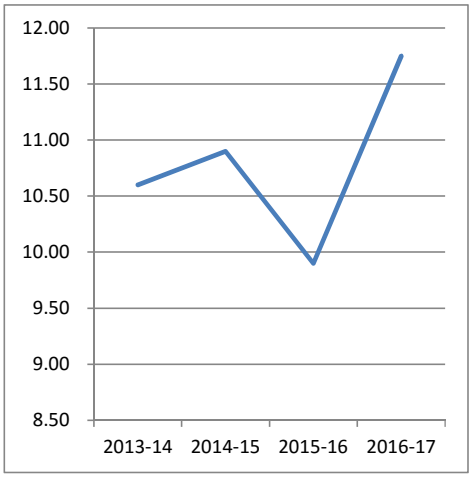
- Maintaining Adequate Resources to Accomplish Mandated Services
- Cost of Servicing North County
- Rebuilding Division Reserves
- Cost of Mandated Training / Re-certification
- Additional Cross-training
- Hearings Officer process

Klamath County, Oregon
2016-2017 Budget Financial Presentation
6030 Building

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	795,204	832,580	880,268	1,041,492
Materials and Services	169,012	208,792	200,791	231,843
Capital Outlay	-	42,600	-	75,000
Subtotal Current Expenditures	**964,216**	**1,083,972**	**1,081,059**	**1,348,335**
Interfund Transfers	-	155,858	30,000	60,000
Reserves	-	-	66,550	60,156
Contingency	-	-	118,751	169,245
Unappropriated Fund Balance	245,197	577,355	-	-
Subtotal Noncurrent Expenditures	**245,197**	**733,213**	**215,301**	**289,401**
Total Requirements by Budgetary Category	**1,209,413**	**1,817,185**	**1,296,360**	**1,637,736**
Requirements by Fund				
Building (5050)	1,209,413	1,817,185	1,296,360	1,637,736
Total Requirements by Fund	**1,209,413**	**1,817,185**	**1,296,360**	**1,637,736**
Resources by Budgetary Category				
Licenses and Permits	17,177	25,441	22,880	22,880
Charges for Services	1,112,886	1,349,821	1,032,500	1,038,500
Investment Earnings	191	1,644	800	1,315
Interfund Transfers	-	190,205	30,000	60,000
Miscellaneous	17,446	4,877	3,000	5,000
Beginning Fund Balance	61,713	245,197	207,180	510,041
Total Resources by Budgetary Category	**1,209,413**	**1,817,185**	**1,296,360**	**1,637,736**
Full-Time Employee Equivalents	10.60	10.90	9.90	11.75

Mandate	**Total Cost**	**Personal Services**	**FTE**
Building	1,417,580	1,041,492	11.75
Equipment Reserve	220,156	-	-
Total Mandates	**1,637,736**	**1,041,492**	**11.75**





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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	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$42,093.24	$631.40	$3,220.13	$841.86	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,155.85	$66,234.23
Community Development/Administration	Filled	CDD Manager	0.2500	.2500 Non-Union	Non-Union	UF27	7	$17,401.90	$261.03	$1,331.25	$348.04	$8.613	$3,015.00	$0.00	$3.57	$45.75	$2,958.32	$25,373.46
Community Development/Administration	Filled	Accounting Specialist	0.0500	.0500 Local 121	Local 121	LH14	4	$1,846.33	$27.69	$141.24	$36.93	$1.723	$603.00	$0.00	$0.71	$9.15	$313.88	$2,980.66
Community Development/Administration	Filled	Code Enforcement Officer	0.2000	.2000 Local 121	Local 121	LH17	7	$9,375.07	$140.63	$717.19	$187.50	$6.890	$2,412.00	$0.00	$2.86	$36.60	$1,593.76	$14,472.50
Community Development/Administration	Filled	Permit Technician	1.0000	Full-time Local 121	Local 121	LH15	7	$42,093.24	$631.40	$3,220.13	$841.86	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,155.85	$66,234.23
Community Development/Building	Filled	Building Official	1.0000	Full-Time Non-Union	Non-Union	UF31	6	$79,796.01	$1,196.94	$6,104.39	$1,595.92	$34.452	$12,060.00	$0.00	$14.28	$183.00	$13,565.32	$114,550.32
Community Development/Building	Filled	Senior Plans Examiner	1.0000	Full-time Non-Union	Non-Union	UF29	7	$74,065.32	$1,110.98	$5,666.00	$1,481.31	$34.452	$12,060.00	$0.00	$14.28	$183.00	$12,591.10	$107,206.44
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,813.10	$987.20	$5,034.70	$1,316.26	$34.452	$12,060.00	$0.00	$14.28	$183.00	$11,188.23	$96,631.22
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,813.10	$987.20	$5,034.70	$1,316.26	$34.452	$12,060.00	$0.00	$14.28	$183.00	$11,188.23	$96,631.22
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,333.10	$980.00	$4,997.98	$1,306.66	$34.452	$12,060.00	$0.00	$14.28	$183.00	$11,106.63	$96,016.10
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	7	$65,813.10	$987.20	$5,034.70	$1,316.26	$34.452	$12,060.00	$0.00	$14.28	$183.00	$11,188.23	$96,631.22
Community Development/Building	Filled	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	6	$64,053.52	$960.80	$4,900.09	$1,281.07	$34.452	$12,060.00	$0.00	$14.28	$183.00	$10,889.10	$94,376.32
Community Development/Building	Vacant	Building Inspector 3	1.0000	Full-time Local 121	Local 121	LH24	4	$58,558.56	$878.38	$4,479.73	$1,171.17	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,954.95	$87,334.52
Community Development/On-site	Filled	Permit Technician	0.2500	.2500 Local 121	Local 121	LH15	7	$10,523.31	$157.85	$805.03	$210.47	$8.613	$3,015.00	$0.00	$3.57	$45.75	$1,788.96	$16,558.56
Community Development/Administration	Vacant	Permit Clerk	1.0000	Full-time Local 121	Local 121	LH10	1	$26,044.67	$390.67	$1,992.42	$520.89	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,427.59	$45.667.97
Community Development/Building		Overtime						$13,130.00	$196.95	$1,004.45	$262.60	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$14,594.00
			11.7500					**$701,753.59**	**$10,526.30**	**$53,684.15**	**$14,035.07**	**$404.81**	**$141,705.00**	**$0.00**	**$167.79**	**$2,150.25**	**$117,066.01**	**$1,041,492.97**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
5050-6030-3050-6000-70110	New SUV AWD or 4 X 4	25,000
5050-6030-3050-6000-70110	New SUV AWD or 4 X 4	25,000
5050-6030-3050-6000-70110	New SUV AWD or 4 X 4	25,000
	Total	$ 75,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:43AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6030	Community Development - Bldg					
				R41	Interest					
0.00	116.22	300.00	0.00	3050-6000-4495	Investments - Interest On	0.00	115.00	115.00	0.00	0.00
0.00	116.22	300.00	0.00		Interest Totals:	0.00	115.00	115.00	0.00	0.00
				R70	Interfund Transfers					
0.00	34,347.37	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	155,858.00	30,000.00	0.00	3050-6000-4961	Trans - Building	0.00	60,000.00	60,000.00	0.00	0.00
0.00	190,205.37	30,000.00	0.00		Interfund Transfers Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	106,250.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	160,041.00	160,041.00	0.00	0.00
0.00	0.00	106,250.00	0.00		Fund Balances Totals:	0.00	160,041.00	160,041.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		REVENUES TOTALS:	0.00	220,156.00	220,156.00	0.00	0.00
				E20	Material and Services					
0.00	1,349.55	0.00	0.00	3050-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	10,134.00	0.00	0.00	3050-6000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	11,483.55	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	6,311.71	0.00	0.00	3050-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	6,311.71	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	42,600.00	0.00	0.00	3050-6000-7011	Vehicles Other	0.00	75,000.00	75,000.00	0.00	0.00
0.00	42,600.00	0.00	0.00		Capital Outlay Totals:	0.00	75,000.00	75,000.00	0.00	0.00
				E70	Interfund Transfers					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	3050-6000-9603	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
				E80	Contigencies					
0.00	0.00	70,000.00	0.00	3050-6000-9800	Operating Contingency	0.00	85,000.00	85,000.00	0.00	0.00
0.00	0.00	70,000.00	0.00		Contigencies Totals:	0.00	85,000.00	85,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	66,550.00	0.00	3050-6000-9900	Reserve Future Expenditures	0.00	60,156.00	60,156.00	0.00	0.00
0.00	0.00	66,550.00	0.00		Fund Balance & Reserves Totals:	0.00	60,156.00	60,156.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	129,926.33	0.00	0.00	3050-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	129,926.33	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		EXPENDITURES TOTALS:	0.00	220,156.00	220,156.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		DEPARTMENT REVENUES	0.00	220,156.00	220,156.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		DEPARTMENT EXPENSES	0.00	220,156.00	220,156.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Bldg To	0.00	0.00	0.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		FUND REVENUES	0.00	220,156.00	220,156.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		FUND EXPENSES	0.00	220,156.00	220,156.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	190,321.59	136,550.00	0.00		REPORT REVENUES	0.00	220,156.00	220,156.00	0.00	0.00
0.00	190,321.59	136,550.00	0.00		REPORT EXPENSES	0.00	220,156.00	220,156.00	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: vnoel
Printed: 03/23/2016 - 10:51AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6030	Community Development - Bldg					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	6031-6000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
30.00	30.00	80.00	0.00	6031-6000-4101	Fees - NSF Check	0.00	80.00	80.00	0.00	0.00
16,707.48	24,265.68	22,000.00	0.00	6031-6000-4163	Permits - Mobile Home	0.00	22,000.00	22,000.00	0.00	0.00
343.20	1,019.70	500.00	0.00	6031-6000-4163	Gas - Medical	0.00	500.00	500.00	0.00	0.00
96.53	125.98	300.00	0.00	6031-6000-4163	ORS 455.447 Surcharge	0.00	300.00	300.00	0.00	0.00
17,177.21	25,441.36	22,880.00	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					
0.00	0.00	0.00	0.00	6031-6000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
152.90	6.25	300.00	0.00	6031-6000-4301	Copies	0.00	300.00	300.00	0.00	0.00
0.00	0.00	500.00	0.00	6031-6000-4363	Hourly Inspection - 3rd Party	0.00	500.00	500.00	0.00	0.00
731.00	602.00	1,200.00	0.00	6031-6000-4363	Inspections - In Plant	0.00	1,200.00	1,200.00	0.00	0.00
92,883.43	106,584.87	90,000.00	0.00	6031-6000-4363	Inspections - Contract	0.00	90,000.00	90,000.00	0.00	0.00
1,050.00	2,325.00	1,200.00	0.00	6031-6000-4363	Inspections - Minor Label	0.00	1,200.00	1,200.00	0.00	0.00
342,413.85	428,312.35	300,000.00	0.00	6031-6000-4363	Permits - Building	0.00	300,000.00	300,000.00	0.00	0.00
196,649.68	228,764.66	200,000.00	0.00	6031-6000-4363	Permits - Electrical	0.00	200,000.00	200,000.00	0.00	0.00
107,753.09	113,382.31	95,000.00	0.00	6031-6000-4363	Permits - Mechanical	0.00	95,000.00	95,000.00	0.00	0.00
75,334.28	101,885.46	80,000.00	0.00	6031-6000-4363	Permits - Plumbing	0.00	80,000.00	80,000.00	0.00	0.00
295,702.87	350,709.43	250,000.00	0.00	6031-6000-4363	Plan Check	0.00	250,000.00	250,000.00	0.00	0.00
215.00	0.00	300.00	0.00	6031-6000-4363	Plan Review - Third Party	0.00	300.00	300.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,112,886.10	1,332,572.33	1,018,500.00	0.00		Charges for Service Totals:	0.00	1,018,500.00	1,018,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	16,342.36	13,000.00	0.00	6031-6000-4398	Charges for Services - Interna	0.00	15,000.00	15,000.00	0.00	0.00
0.00	906.16	1,000.00	0.00	6031-6000-4398	Permits - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	17,248.52	14,000.00	0.00		Interdepartmental Charges Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R40	Other Local Revenue					
17,446.20	4,877.00	3,000.00	0.00	6031-6000-4400	Miscellaneous	0.00	5,000.00	5,000.00	0.00	0.00
17,446.20	4,877.00	3,000.00	0.00		Other Local Revenue Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R41	Interest					
191.00	1,527.64	500.00	0.00	6031-6000-4495	Investments - Interest On	0.00	1,200.00	1,200.00	0.00	0.00
191.00	1,527.64	500.00	0.00		Interest Totals:	0.00	1,200.00	1,200.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	6031-6000-4499	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	6031-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
61,712.70	245,197.01	100,930.00	0.00	6031-6000-4995	Beginning Fund Balance	0.00	350,000.00	350,000.00	0.00	0.00
61,712.70	245,197.01	100,930.00	0.00		Fund Balances Totals:	0.00	350,000.00	350,000.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		REVENUES TOTALS:	0.00	1,417,580.00	1,417,580.00	0.00	0.00
				E10	Personnel Services					
557,700.40	574,986.41	597,315.00	0.00	6031-6000-5000	Salaries and Wages	11.75	688,623.00	688,623.00	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	13,130.00	13,130.00	0.00	0.00
38,227.44	41,439.31	45,695.00	0.00	6031-6000-5110	FICA	0.00	53,684.00	53,684.00	0.00	0.00
267.79	293.09	342.00	0.00	6031-6000-5120	Workmans Compensation Tax	0.00	405.00	405.00	0.00	0.00
89,095.00	88,880.95	111,000.00	0.00	6031-6000-5130	Medical Insurance	0.00	141,705.00	141,705.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	6,166.60	0.00	0.00	6031-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
192.84	198.63	143.00	0.00	6031-6000-5133	Life Insurance	0.00	168.00	168.00	0.00	0.00
193.68	367.03	1,830.00	0.00	6031-6000-5134	Short Term Disability	0.00	2,150.00	2,150.00	0.00	0.00
83,177.91	97,736.70	101,544.00	0.00	6031-6000-5140	Retirement - General	0.00	117,066.00	117,066.00	0.00	0.00
12,455.93	10,061.07	10,453.00	0.00	6031-6000-5156	Unemployment Compensation	0.00	10,526.00	10,526.00	0.00	0.00
13,893.28	12,449.86	11,946.00	0.00	6031-6000-5157	Workmans Compensation	0.00	14,035.00	14,035.00	0.00	0.00
795,204.27	832,579.65	880,268.00	0.00		Personnel Services Totals:	11.75	1,041,492.00	1,041,492.00	0.00	0.00
				E20	Material and Services					
4,300.00	0.00	0.00	0.00	6031-6000-6200	Contract Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	2,782.18	0.00	0.00	6031-6000-6200	Contract Personnel Services	0.00	2,000.00	2,000.00	0.00	0.00
285.00	0.00	0.00	0.00	6031-6000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	644.98	200.00	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	13,927.13	13,930.00	0.00	6031-6000-6232	Software Support	0.00	13,930.00	13,930.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6232	Hardware Maintenance	0.00	504.00	504.00	0.00	0.00
2,930.00	1,619.00	4,000.00	0.00	6031-6000-6310	Dues & Fees	0.00	4,000.00	4,000.00	0.00	0.00
9,346.01	17,563.92	9,000.00	0.00	6031-6000-6311	Credit Card Fees	0.00	22,500.00	22,500.00	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	434.67	100.00	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
21,490.48	161.97	500.00	0.00	6031-6000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	368.55	500.00	0.00	6031-6000-6511	Public Outreach	0.00	500.00	500.00	0.00	0.00
2,420.90	3,173.46	1,000.00	0.00	6031-6000-6517	Refunds	0.00	2,000.00	2,000.00	0.00	0.00
0.00	3,600.00	3,600.00	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	40.42	0.00	0.00	6031-6000-6535	Equipment Maint & Repair	0.00	500.00	500.00	0.00	0.00
8,104.16	8,630.67	9,800.00	0.00	6031-6000-6536	Vehicle Maint & Repair	0.00	9,800.00	9,800.00	0.00	0.00
5,028.18	182.49	300.00	0.00	6031-6000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
263.32	271.66	500.00	0.00	6031-6000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
125.00	250.20	225.00	0.00	6031-6000-6602	Copier Maint & Supplies	0.00	225.00	225.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
602.94	21.47	70.00	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
40.00	108.00	200.00	0.00	6031-6000-6605	Printing	0.00	2,500.00	2,500.00	0.00	0.00
2,730.47	1,285.78	3,500.00	0.00	6031-6000-6650	Books	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	6031-6000-6700	Travel & Training	0.00	7,000.00	7,000.00	0.00	0.00
3,834.46	277.08	1,000.00	0.00	6031-6000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
2,267.70	1,108.79	6,000.00	0.00	6031-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	31.57	0.00	0.00	6031-6000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
5,240.47	6,704.97	10,320.00	0.00	6031-6000-6755	Telephone	0.00	6,000.00	6,000.00	0.00	0.00
0.00	680.61	0.00	0.00	6031-6000-6756	Data Service Charges	0.00	3,360.00	3,360.00	0.00	0.00
77,892.93	63,869.57	64,795.00	0.00		Material and Services Totals:	0.00	85,139.00	85,139.00	0.00	0.00
				E21	Interdepartmental Charges					
49,876.00	59,137.00	58,065.00	0.00	6031-6000-6990	Internal Services	0.00	67,192.00	69,353.00	0.00	0.00
18,852.00	22,447.00	23,427.00	0.00	6031-6000-6991	Facility Services	0.00	23,531.00	23,531.00	0.00	0.00
4,895.00	4,620.00	6,579.00	0.00	6031-6000-6992	Steering Comm Hardware Chg	0.00	8,514.00	8,514.00	0.00	0.00
4,575.00	4,862.00	5,225.00	0.00	6031-6000-6993	Steering Comm User Chg	0.00	5,000.00	5,000.00	0.00	0.00
4,498.00	4,439.00	4,063.00	0.00	6031-6000-6994	Risk Management	0.00	4,024.00	1,744.00	0.00	0.00
8,423.00	8,312.00	7,987.00	0.00	6031-6000-6995	Insurance Liability	0.00	7,912.00	7,912.00	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
0.00	0.00	0.00	0.00	6031-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	21,395.72	25,000.00	0.00	6031-6000-6998	Vehicle Fuel - Internal	0.00	25,000.00	25,000.00	0.00	0.00
0.00	57.81	0.00	0.00	6031-6000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,359.39	4,500.00	0.00	6031-6000-6999	Office Supplies - Internal	0.00	4,500.00	4,500.00	0.00	0.00
0.00	489.04	650.00	0.00	6031-6000-6999	Postage - Internal	0.00	650.00	650.00	0.00	0.00
0.00	9.32	500.00	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
91,119.00	127,128.28	135,996.00	0.00		Interdepartmental Charges Totals:	0.00	146,823.00	146,704.00	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	155,858.00	30,000.00	0.00	6031-6000-9003	Trans - Equipment Reserve	0.00	60,000.00	60,000.00	0.00	0.00
0.00	155,858.00	30,000.00	0.00		Interfund Transfers Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				E80	Contigencies					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	48,751.00	0.00	6031-6000-9800	Operating Contingency	0.00	84,126.00	84,245.00	0.00	0.00
0.00	0.00	48,751.00	0.00		Contigencies Totals:	0.00	84,126.00	84,245.00	0.00	0.00
				E90	Unappropriated Fund Balance					
245,197.01	447,428.36	0.00	0.00	6031-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
245,197.01	447,428.36	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		EXPENDITURES TOTALS:	11.75	1,417,580.00	1,417,580.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		DEPARTMENT REVENUES	0.00	1,417,580.00	1,417,580.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		DEPARTMENT EXPENSES	11.75	1,417,580.00	1,417,580.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Bldg To	(11.75)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,209,413.21	1,626,863.86	1,159,810.00	0.00		FUND REVENUES	0.00	1,417,580.00	1,417,580.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		FUND EXPENSES	11.75	1,417,580.00	1,417,580.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(11.75)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,209,413.21	1,626,863.86	1,159,810.00	0.00		REPORT REVENUES	0.00	1,417,580.00	1,417,580.00	0.00	0.00
1,209,413.21	1,626,863.86	1,159,810.00	0.00		REPORT EXPENSES	11.75	1,417,580.00	1,417,580.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(11.75)	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.

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.

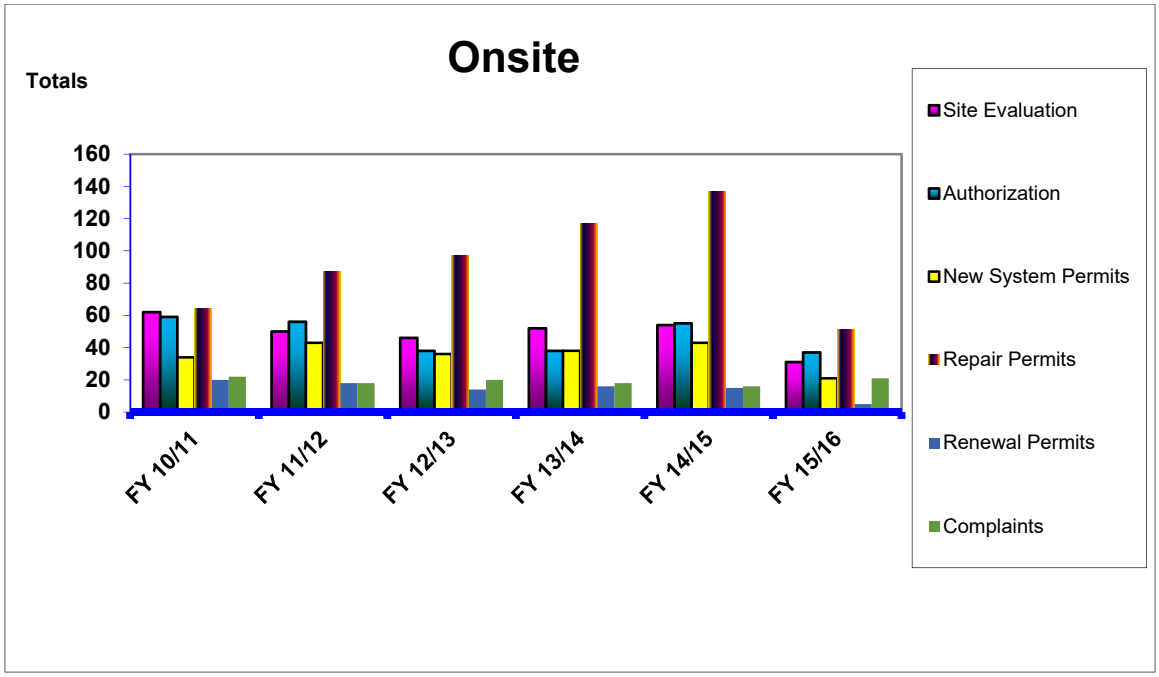
Successes and Challenges:

Last year's implementation of state DEQ fees, along with an uptick in application volume, has resulted in an increase in revenue reserves. The On-Site program is once again positively fee supported, allowing customers the ongoing convenience of in town service.

The On-Site program has been cut to bare minimum employees, but has continued to provide quick turn-around time for inspections and permit issuance, as well as quality customer service.

Five Year Activity Comparison

Application Type	**FY 10/11**	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**		**FY 15/16 6 Months**
Site Evaluations	62	50	46	52	54		31
Authorizations	59	56	38	38	55		37
New System Permits	34	43	36	38	43		21
Repair Permits	64	87	97	117	137		51
Renewal Permits	20	18	14	16	15		5
Complaints	16	22	19	21	16		21



Budget Overview:

The On-Site Program, in the past, has been totally fee supported by application fees. Last year's implementation of state DEQ fees, along with an uptick in application volume, has resulted in an increase in revenue reserves. The On-Site program is once again positively fee supported, allowing customers the ongoing convenience of in town service.

Major Revenue

Major revenue is generated by application fees, which are dedicated funds. Implementation of state DEQ fees has resulted in a recovery of budget revenues.

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 a recovery of revenue reserves.
- Program Manager is now back to Full-Time from the previous 7 years being reduced to .80 FTE.
- The On-Site Permit Technician's salary and benefits are now split 75/25 with the Building Department.

- On-Site is using the State of Oregon E-permitting Accela Software for permit issuance. The State DEQ is collaborating with the State Building Codes to enable the On-Site program to have their own module with Accela.

Key Issues:

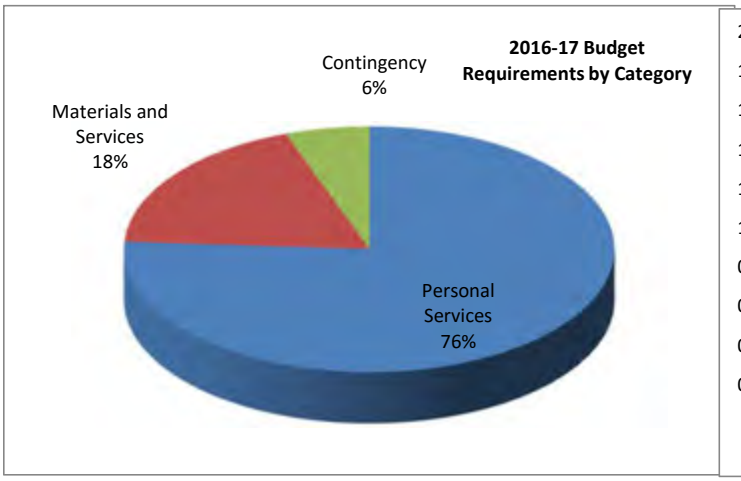
- Preventing lag in the permitting/development process, and maintaining efficient customer service despite limited staff, and reduced work hours

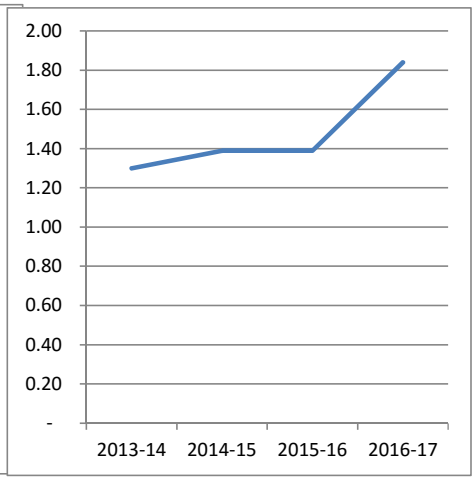
- Restoring depleted vehicle reserve fund

Klamath County, Oregon
2016-2017 Budget Financial Presentation
6040 On-Site

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	124,091	111,250	117,672	152,856
Materials and Services	37,090	34,871	36,698	37,204
Subtotal Current Expenditures	**161,181**	**146,121**	**154,370**	**190,060**
Interfund Transfers	-	-	4,960	2,540
Contingency	-	-	8,641	11,195
Unappropriated Fund Balance	21,223	52,323	-	-
Subtotal Noncurrent Expenditures	**21,223**	**52,323**	**13,601**	**13,735**
Total Requirements by Budgetary Category	**182,404**	**198,444**	**167,971**	**203,795**
Requirements by Fund				
Onsite (5050)	182,404	198,444	167,971	203,795
Total Requirements by Fund	**182,404**	**198,444**	**167,971**	**203,795**
Resources by Budgetary Category				
Licenses and Permits	30	2,620	2,530	3,030
Charges for Services	127,548	169,148	135,150	153,460
Fines and Forfeitures	660	1,630	600	1,000
Investment Earnings	54	102	70	62
Interfund Transfers	30,000	3,661	4,960	2,540
Miscellaneous	2,720	60	-	60
Beginning Fund Balance	21,392	21,223	24,661	43,643
Total Resources by Budgetary Category	**182,404**	**198,444**	**167,971**	**203,795**
Full-Time Employee Equivalents	1.30	1.39	1.39	1.84

Mandate	**Total Cost**	**Personal Services**	**FTE**
On-site	192,600	152,856	1.84
Equipment Reserve	11,195	-	-
Total Mandates	**203,795**	**152,856**	**1.84**





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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	0.0700	.0700 Non-Union	Non-Union	UF27	7	$4,872.53	$73.09	$372.75	$97.45	$2.412	$844.20	$0.00	$1.00	$12.81	$828.33	$7,104.57
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	4	$738.53	$11.08	$56.50	$14.77	$0.689	$241.20	$0.00	$0.29	$3.66	$125.55	$1,192.26
Community Development/On-site	Filled	On-Site Manager	1.0000	Full-time Non-Union	Non-Union	UF26	7	$64,449.36	$966.74	$4,930.38	$1,288.99	$34.452	$12,060.00	$0.00	$14.28	$183.00	$10,956.39	$94,883.59
Community Development/On-site	Filled	Permit Technician	0.7500	.7500 Local 121	Local 121	LH15	7	$31,569.93	$473.55	$2,415.10	$631.40	$25.839	$9,045.00	$0.00	$10.71	$137.25	$5,366.89	$49,675.67
			1.8400					**$101,630.36**	**$1,524.46**	**$7,774.72**	**$2,032.61**	**$63.39**	**$22,190.40**	**$0.00**	**$26.28**	**$336.72**	**$17,277.16**	**$152,856.09**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:43AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6040	Community Development - Onsite					
				R41	Interest					
0.00	11.77	20.00	0.00	3050-6000-4495	Investments - Interest On	0.00	12.00	12.00	0.00	0.00
0.00	11.77	20.00	0.00		Interest Totals:	0.00	12.00	12.00	0.00	0.00
				R70	Interfund Transfers					
0.00	3,660.78	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,960.00	0.00	3050-6000-4961	Trans - Onsite	0.00	2,540.00	2,540.00	0.00	0.00
0.00	3,660.78	4,960.00	0.00		Interfund Transfers Totals:	0.00	2,540.00	2,540.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	3,661.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	8,643.00	8,643.00	0.00	0.00
0.00	0.00	3,661.00	0.00		Fund Balances Totals:	0.00	8,643.00	8,643.00	0.00	0.00
0.00	3,672.55	8,641.00	0.00		REVENUES TOTALS:	0.00	11,195.00	11,195.00	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	3050-6000-9604	Trans - Onsite	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	8,641.00	0.00	3050-6000-9800	Operating Contingency	0.00	11,195.00	11,195.00	0.00	0.00
0.00	0.00	8,641.00	0.00		Contigencies Totals:	0.00	11,195.00	11,195.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	3,672.55	0.00	0.00	3050-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	3,672.55	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	3,672.55	8,641.00	0.00		EXPENDITURES TOTALS:	0.00	11,195.00	11,195.00	0.00	0.00
0.00	3,672.55	8,641.00	0.00		DEPARTMENT REVENUES	0.00	11,195.00	11,195.00	0.00	0.00
0.00	3,672.55	8,641.00	0.00		DEPARTMENT EXPENSES	0.00	11,195.00	11,195.00	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	3,672.55	8,641.00	0.00		FUND REVENUES	0.00	11,195.00	11,195.00	0.00	0.00
0.00	3,672.55	8,641.00	0.00		FUND EXPENSES	0.00	11,195.00	11,195.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	3,672.55	8,641.00	0.00		REPORT REVENUES	0.00	11,195.00	11,195.00	0.00	0.00
0.00	3,672.55	8,641.00	0.00		REPORT EXPENSES	0.00	11,195.00	11,195.00	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: vnoel
Printed: 03/23/2016 - 10:52AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6040	Community Development - Onsite					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	6041-6000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
30.00	0.00	30.00	0.00	6041-6000-4101	Fees - NSF Check	0.00	30.00	30.00	0.00	0.00
0.00	2,620.00	2,500.00	0.00	6041-6000-4164	Fees - Sign Off	0.00	3,000.00	3,000.00	0.00	0.00
30.00	2,620.00	2,530.00	0.00		Licenses, Fees and Permits Totals:	0.00	3,030.00	3,030.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	6041-6000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
660.00	1,630.00	600.00	0.00	6041-6000-4264	Revenues - Enforcement	0.00	1,000.00	1,000.00	0.00	0.00
660.00	1,630.00	600.00	0.00		Fines and Forfeitures Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	6041-6000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
206.00	567.00	550.00	0.00	6041-6000-4301	Copies	0.00	700.00	700.00	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
127,042.00	168,101.00	134,000.00	0.00	6041-6000-4364	Fees - Subsurface Insepction	0.00	152,400.00	152,400.00	0.00	0.00
300.00	450.00	600.00	0.00	6041-6000-4364	Fees - Pumper Truck	0.00	300.00	300.00	0.00	0.00
127,548.00	169,118.00	135,150.00	0.00		Charges for Service Totals:	0.00	153,400.00	153,400.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	30.00	0.00	0.00	6041-6000-4398	Fees - Internal	0.00	30.00	30.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-4398	Permits - Internal	0.00	30.00	30.00	0.00	0.00
0.00	30.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	60.00	60.00	0.00	0.00
				R40	Other Local Revenue					
2,720.00	60.00	0.00	0.00	6041-6000-4400	Miscellaneous	0.00	60.00	60.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,720.00	60.00	0.00	0.00		Other Local Revenue Totals:	0.00	60.00	60.00	0.00	0.00
				R41	Interest					
54.00	90.20	50.00	0.00	6041-6000-4495	Investments - Interest On	0.00	50.00	50.00	0.00	0.00
54.00	90.20	50.00	0.00		Interest Totals:	0.00	50.00	50.00	0.00	0.00
				R70	Interfund Transfers					
30,000.00	0.00	0.00	0.00	6041-6000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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
0.00	0.00	0.00	0.00	6041-6000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
21,391.83	21,222.75	21,000.00	0.00	6041-6000-4995	Beginning Fund Balance	0.00	35,000.00	35,000.00	0.00	0.00
21,391.83	21,222.75	21,000.00	0.00		Fund Balances Totals:	0.00	35,000.00	35,000.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		REVENUES TOTALS:	0.00	192,600.00	192,600.00	0.00	0.00
				E10	Personnel Services					
77,897.39	76,155.77	77,645.00	0.00	6041-6000-5000	Salaries and Wages	1.84	101,631.00	101,631.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
6,976.52	5,713.48	5,940.00	0.00	6041-6000-5110	FICA	0.00	7,775.00	7,775.00	0.00	0.00
56.09	41.49	48.00	0.00	6041-6000-5120	Workmans Compensation Tax	0.00	63.00	63.00	0.00	0.00
19,497.00	11,391.53	17,649.00	0.00	6041-6000-5130	Medical Insurance	0.00	22,190.00	22,190.00	0.00	0.00
0.00	1,994.83	0.00	0.00	6041-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
43.76	32.18	23.00	0.00	6041-6000-5133	Life Insurance	0.00	26.00	26.00	0.00	0.00
42.80	33.22	254.00	0.00	6041-6000-5134	Short Term Disability	0.00	337.00	337.00	0.00	0.00
15,061.91	12,946.86	13,200.00	0.00	6041-6000-5140	Retirement - General	0.00	17,277.00	17,277.00	0.00	0.00
2,164.67	1,332.72	1,360.00	0.00	6041-6000-5156	Unemployment Compensation	0.00	1,524.00	1,524.00	0.00	0.00
2,350.90	1,608.37	1,553.00	0.00	6041-6000-5157	Workmans Compensation	0.00	2,033.00	2,033.00	0.00	0.00
124,091.04	111,250.45	117,672.00	0.00		Personnel Services Totals:	1.84	152,856.00	152,856.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	6041-6000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
193.65	0.00	50.00	0.00	6041-6000-6203	Legal Notice Publish	0.00	50.00	50.00	0.00	0.00
1,646.50	2,531.03	2,531.00	0.00	6041-6000-6232	Software Support	0.00	2,531.00	2,531.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	6041-6000-6232	Hardware Maintenance	0.00	72.00	72.00	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
279.00	150.00	300.00	0.00	6041-6000-6310	Dues & Fees	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6310	Fees & Rebate	0.00	0.00	0.00	0.00	0.00
892.66	2,324.80	800.00	0.00	6041-6000-6311	Credit Card Fees	0.00	2,200.00	2,200.00	0.00	0.00
0.00	0.00	0.00	0.00	6041-6000-6320	Recruitment	0.00	0.00	0.00	0.00	0.00
0.00	5.27	300.00	0.00	6041-6000-6330	Equipment	0.00	200.00	200.00	0.00	0.00
0.00	0.00	50.00	0.00	6041-6000-6330	Office Equipment	0.00	50.00	50.00	0.00	0.00
0.00	0.00	50.00	0.00	6041-6000-6331	Office Furniture	0.00	50.00	50.00	0.00	0.00
108.98	0.00	300.00	0.00	6041-6000-6332	Tools	0.00	200.00	200.00	0.00	0.00
2,455.31	2,357.12	4,000.00	0.00	6041-6000-6333	Vehicle Fuel	0.00	3,000.00	3,000.00	0.00	0.00
802.60	0.00	600.00	0.00	6041-6000-6517	Refunds	0.00	500.00	500.00	0.00	0.00
0.00	0.00	200.00	0.00	6041-6000-6535	Equipment Maint & Repair	0.00	100.00	100.00	0.00	0.00
1,612.81	847.18	3,000.00	0.00	6041-6000-6536	Vehicle Maint & Repair	0.00	3,000.00	2,852.00	0.00	0.00
647.78	5.10	200.00	0.00	6041-6000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
72.00	111.30	200.00	0.00	6041-6000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
30.00	52.42	60.00	0.00	6041-6000-6602	Copier Maint & Supplies	0.00	60.00	60.00	0.00	0.00
318.78	0.00	0.00	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	0.00	0.00	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
0.00	0.00	0.00	0.00	6041-6000-6700	Travel & Training	0.00	600.00	600.00	0.00	0.00
503.04	298.00	600.00	0.00	6041-6000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
1,762.42	0.00	0.00	0.00	6041-6000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
538.51	871.32	1,300.00	0.00	6041-6000-6755	Telephone	0.00	660.00	660.00	0.00	0.00
0.00	120.07	0.00	0.00	6041-6000-6756	Data Service Charges	0.00	240.00	240.00	0.00	0.00
11,864.04	9,673.61	14,591.00	0.00		Material and Services Totals:	0.00	14,063.00	13,915.00	0.00	0.00
				E21	Interdepartmental Charges					
11,856.00	12,389.00	9,821.00	0.00	6041-6000-6990	Internal Services	0.00	11,183.00	11,651.00	0.00	0.00
8,347.00	7,348.00	7,259.00	0.00	6041-6000-6991	Facility Services	0.00	7,289.00	7,289.00	0.00	0.00
1,072.00	997.00	784.00	0.00	6041-6000-6992	Steering Comm Hardware Chg	0.00	794.00	794.00	0.00	0.00
1,002.00	748.00	1,425.00	0.00	6041-6000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,027.00	1,000.00	613.00	0.00	6041-6000-6994	Risk Management	0.00	565.00	245.00	0.00	0.00
1,922.00	1,873.00	1,205.00	0.00	6041-6000-6995	Insurance Liability	0.00	1,110.00	1,110.00	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
0.00	0.00	0.00	0.00	6041-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	12.11	0.00	0.00	6041-6000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	438.91	600.00	0.00	6041-6000-6999	Office Supplies - Internal	0.00	600.00	600.00	0.00	0.00
0.00	388.31	400.00	0.00	6041-6000-6999	Postage - Internal	0.00	400.00	400.00	0.00	0.00
0.00	1.95	0.00	0.00	6041-6000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
25,226.00	25,196.28	22,107.00	0.00		Interdepartmental Charges Totals:	0.00	23,141.00	23,289.00	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	4,960.00	0.00	6041-6000-9003	Trans - Equipment Reserve	0.00	2,540.00	2,540.00	0.00	0.00
0.00	0.00	4,960.00	0.00		Interfund Transfers Totals:	0.00	2,540.00	2,540.00	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					
21,222.75	48,650.61	0.00	0.00	6041-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
21,222.75	48,650.61	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		EXPENDITURES TOTALS:	1.84	192,600.00	192,600.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		DEPARTMENT REVENUES	0.00	192,600.00	192,600.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		DEPARTMENT EXPENSES	1.84	192,600.00	192,600.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Onsite	(1.84)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
182,403.83	194,770.95	159,330.00	0.00		FUND REVENUES	0.00	192,600.00	192,600.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		FUND EXPENSES	1.84	192,600.00	192,600.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(1.84)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
182,403.83	194,770.95	159,330.00	0.00		REPORT REVENUES	0.00	192,600.00	192,600.00	0.00	0.00
182,403.83	194,770.95	159,330.00	0.00		REPORT EXPENSES	1.84	192,600.00	192,600.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.84)	0.00	0.00	0.00	0.00

***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. Building inspectors are now engaged in enforcement of building violations.

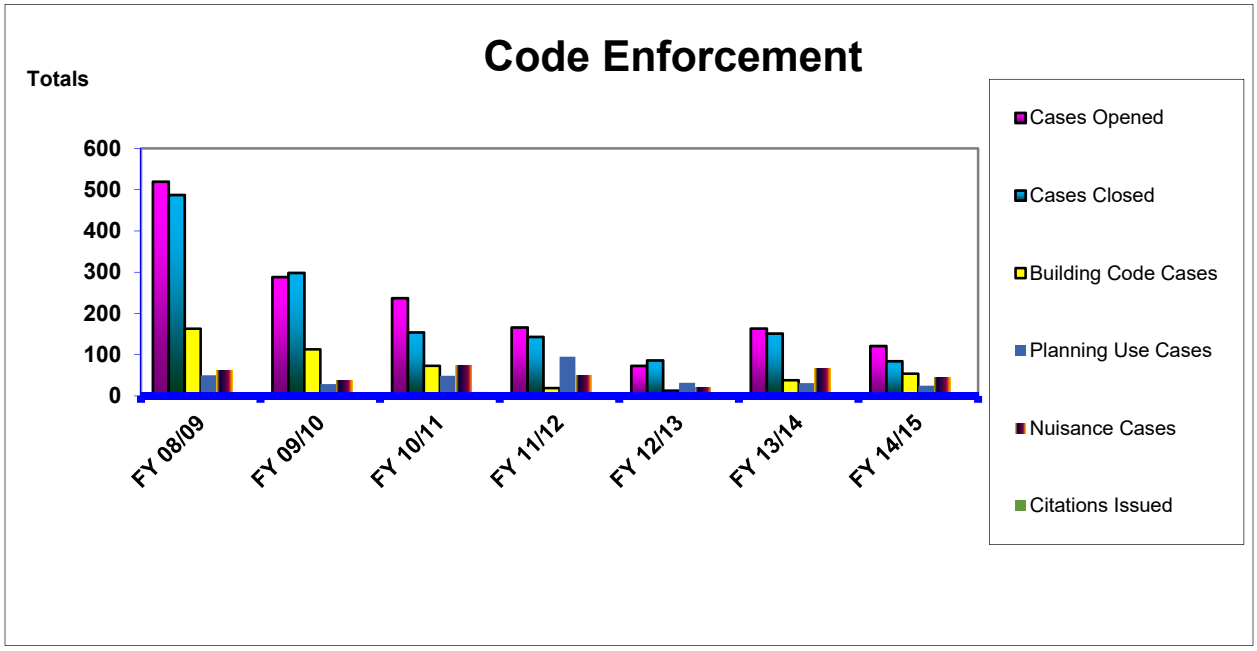
The Key Services provided by CE are:

- 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 2014-2015							
	FY 08/09	**FY 09/10**	**FY 10/11**	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 13/14**
Cases Opened	519	288	237	166	73	163	121
Cases Closed	487	298	154	143	86	151	84
Building Code Cases	163	113	73	19	13	38	54
Planning Use Cases	50	29	49	95	32	31	25
Nuisance Cases	63	39	74	49	21	66	45
Citations Issued	7	8	10	5	2	5	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.

Department: Community Development FY 2017 Proposed Budget

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 $14,473 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 1 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) Land use or planning violations.
3) 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.
4) Unpermitted work (Septic/Building) and other building code violations are referred to that specific Division to process.

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 40-hour workweek will only be maintained as long as the CDD fee continues to come in at the same level. We can only provide service with the resources we have available.

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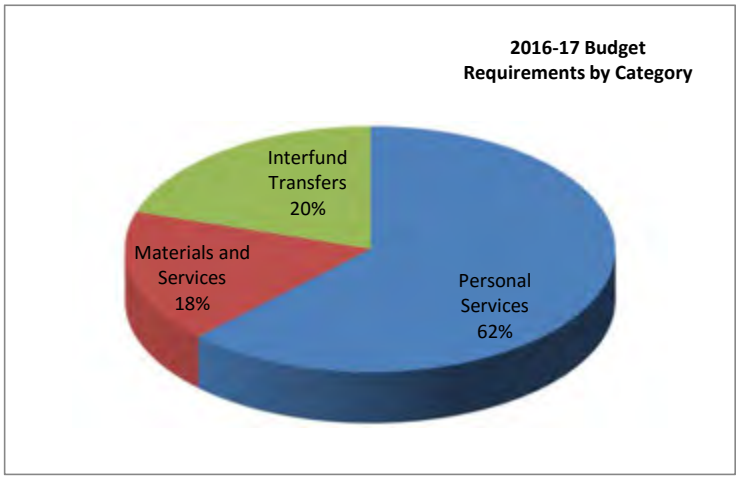
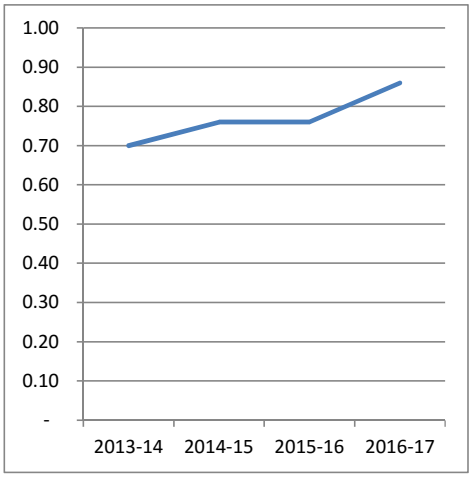
Klamath County, Oregon
2016-2017 Budget Financial Presentation
6050 Code Enforcement

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	48,977	48,544	56,113	63,141
Materials and Services	13,292	17,470	16,083	17,763
Subtotal Current Expenditures	**62,269**	**66,014**	**72,196**	**80,904**
Interfund Transfers	-	-	20,362	20,377
Unappropriated Fund Balance	16,480	32,926	-	-
Subtotal Noncurrent Expenditures	**16,480**	**32,926**	**20,362**	**20,377**
Total Requirements by Budgetary Category	**78,749**	**98,940**	**92,558**	**101,281**
Requirements by Fund				
Code Enforcement (5050)	78,749	98,940	92,558	101,281
Total Requirements by Fund	**78,749**	**98,940**	**92,558**	**101,281**
Resources by Budgetary Category				
Taxes	7,613	7,613	7,613	7,613
Licenses and Permits	30,567	61,789	40,000	50,000
Charges for Services	-	42	500	500
Fines and Forfeitures	2,344	1,329	1,000	1,384
Investment Earnings	40	118	170	80
Interfund Transfers	-	11,569	20,362	20,377
Beginning Fund Balance	38,185	16,480	22,913	21,327
Total Resources by Budgetary Category	**78,749**	**98,940**	**92,558**	**101,281**
Full-Time Employee Equivalents	0.70	0.76	0.76	0.86

Mandate	**Total Cost**	**Personal Services**	**FTE**
Code Enforcement	80,904	63,141	0.86
Violations	8,711	-	-
Equipment Reserve	11,666	-	-
Total Mandates	**101,281**	**63,141**	**0.86**





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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	0.0400	.0400 Non-Union	Non-Union	UF27	7	$2,784.30	$41.76	$213.00	$55.69	$1.378	$482.40	$0.00	$0.57	$7.32	$473.33	$4,059.75
Community Development/Administration	Filled	Accounting Specialist	0.0200	.0200 Local 121	Local 121	LH14	4	$738.53	$11.08	$56.50	$14.77	$0.689	$241.20	$0.00	$0.29	$3.66	$125.55	$1,192.26
Community Development/Administration	Filled	Code Enforcement Officer	0.8000	.8000 Local 121	Local 121	LH17	7	$37,500.29	$562.50	$2,868.77	$750.01	$27.562	$9,648.00	$0.00	$11.42	$146.40	$6,375.05	$57,890.00
			0.8600					**$41,023.12**	**$615.35**	**$3,138.27**	**$820.46**	**$29.63**	**$10,371.60**	**$0.00**	**$12.28**	**$157.38**	**$6,973.93**	**$63,142.02**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:43AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R41	Interest					
0.00	37.19	130.00	0.00	3050-6000-4495	Investments - Interest On	0.00	30.00	30.00	0.00	0.00
0.00	37.19	130.00	0.00		Interest Totals:	0.00	30.00	30.00	0.00	0.00
				R70	Interfund Transfers					
0.00	11,568.69	0.00	0.00	3050-6000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	11,568.69	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	11,569.00	0.00	3050-6000-4995	Beginning Fund Balance	0.00	11,636.00	11,636.00	0.00	0.00
0.00	0.00	11,569.00	0.00		Fund Balances Totals:	0.00	11,636.00	11,636.00	0.00	0.00
0.00	11,605.88	11,699.00	0.00		REVENUES TOTALS:	0.00	11,666.00	11,666.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	11,699.00	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	3050-6000-9605	Trans - Code Enforcement	0.00	11,666.00	11,666.00	0.00	0.00
0.00	0.00	11,699.00	0.00		Interfund Transfers Totals:	0.00	11,666.00	11,666.00	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
				E90	Unappropriated Fund Balance					
0.00	11,605.88	0.00	0.00	3050-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	11,605.88	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	11,605.88	11,699.00	0.00		EXPENDITURES TOTALS:	0.00	11,666.00	11,666.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	11,605.88	11,699.00	0.00		DEPARTMENT REVENUES	0.00	11,666.00	11,666.00	0.00	0.00
0.00	11,605.88	11,699.00	0.00		DEPARTMENT EXPENSES	0.00	11,666.00	11,666.00	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	11,605.88	11,699.00	0.00		FUND REVENUES	0.00	11,666.00	11,666.00	0.00	0.00
0.00	11,605.88	11,699.00	0.00		FUND EXPENSES	0.00	11,666.00	11,666.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	11,605.88	11,699.00	0.00		REPORT REVENUES	0.00	11,666.00	11,666.00	0.00	0.00
0.00	11,605.88	11,699.00	0.00		REPORT EXPENSES	0.00	11,666.00	11,666.00	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: vnoel
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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R11	Other Taxes					
7,613.00	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
7,613.00	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	6051-6000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
30,566.76	61,789.48	40,000.00	0.00	6051-6000-4162	Fees - Community Development	0.00	50,000.00	50,000.00	0.00	0.00
30,566.76	61,789.48	40,000.00	0.00		Licenses, Fees and Permits Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	6051-6000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
2,344.02	1,328.93	1,000.00	0.00	6051-6000-4265	Fines - Violation	0.00	1,000.00	1,384.00	0.00	0.00
2,344.02	1,328.93	1,000.00	0.00		Fines and Forfeitures Totals:	0.00	1,000.00	1,384.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	6051-6000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-4301	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
				R31	Interdepartmental Charges					
0.00	41.95	500.00	0.00	6051-6000-4398	Fees - Internal	0.00	500.00	500.00	0.00	0.00
0.00	41.95	500.00	0.00		Interdepartmental Charges Totals:	0.00	500.00	500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	6051-6000-4400	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R41	Interest					
40.71	52.44	20.00	0.00	6051-6000-4495	Investments - Interest On	0.00	30.00	30.00	0.00	0.00
40.71	52.44	20.00	0.00		Interest Totals:	0.00	30.00	30.00	0.00	0.00
				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	11,699.00	0.00	6051-6000-4902	Trans - Equipment Reserve	0.00	11,666.00	11,666.00	0.00	0.00
0.00	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	8,663.00	0.00	6051-6000-4961	Trans - Code Enforcement	0.00	8,711.00	8,711.00	0.00	0.00
0.00	0.00	20,362.00	0.00		Interfund Transfers Totals:	0.00	20,377.00	20,377.00	0.00	0.00
				R90	Fund Balances					
29,541.39	7,837.38	2,701.00	0.00	6051-6000-4995	Beginning Fund Balance	0.00	1,000.00	1,000.00	0.00	0.00
29,541.39	7,837.38	2,701.00	0.00		Fund Balances Totals:	0.00	1,000.00	1,000.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		REVENUES TOTALS:	0.00	80,520.00	80,904.00	0.00	0.00
				E10	Personnel Services					
32,184.48	31,989.15	36,115.00	0.00	6051-6000-5000	Salaries and Wages	0.86	40,639.00	41,023.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
2,461.61	2,389.48	2,763.00	0.00	6051-6000-5110	FICA	0.00	3,138.00	3,138.00	0.00	0.00
22.26	21.86	26.00	0.00	6051-6000-5120	Workmans Compensation Tax	0.00	30.00	30.00	0.00	0.00
7,554.00	7,257.49	9,546.00	0.00	6051-6000-5130	Medical Insurance	0.00	10,372.00	10,372.00	0.00	0.00
0.00	140.39	0.00	0.00	6051-6000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
18.68	17.36	12.00	0.00	6051-6000-5133	Life Insurance	0.00	12.00	12.00	0.00	0.00
18.32	31.68	157.00	0.00	6051-6000-5134	Short Term Disability	0.00	157.00	157.00	0.00	0.00
5,148.56	5,438.17	6,140.00	0.00	6051-6000-5140	Retirement - General	0.00	6,974.00	6,974.00	0.00	0.00
740.35	559.87	632.00	0.00	6051-6000-5156	Unemployment Compensation	0.00	615.00	615.00	0.00	0.00
829.14	698.42	722.00	0.00	6051-6000-5157	Workmans Compensation	0.00	820.00	820.00	0.00	0.00
48,977.40	48,543.87	56,113.00	0.00		Personnel Services Totals:	0.86	62,757.00	63,141.00	0.00	0.00
				E20	Material and Services					
0.00	1,265.52	1,266.00	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	6051-6000-6232	Hardware Maintenance	0.00	72.00	72.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	2.88	0.00	0.00	6051-6000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
1,098.00	0.00	0.00	0.00	6051-6000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
1,299.07	0.00	0.00	0.00	6051-6000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
244.13	284.56	0.00	0.00	6051-6000-6517	Refunds	0.00	140.00	140.00	0.00	0.00
263.30	80.00	583.00	0.00	6051-6000-6536	Vehicle Maint & Repair	0.00	600.00	451.00	0.00	0.00
435.16	0.00	0.00	0.00	6051-6000-6600	Supplies - Office	0.00	55.00	55.00	0.00	0.00
62.38	27.36	50.00	0.00	6051-6000-6601	Supplies - Other	0.00	50.00	50.00	0.00	0.00
50.27	28.60	26.00	0.00	6051-6000-6602	Copier Maint & Supplies	0.00	30.00	30.00	0.00	0.00
184.16	0.00	0.00	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	54.00	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	6051-6000-6700	Travel & Training	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
261.63	551.07	789.00	0.00	6051-6000-6755	Telephone	0.00	360.00	360.00	0.00	0.00
0.00	0.00	0.00	0.00	6051-6000-6756	Data Service Charges	0.00	480.00	480.00	0.00	0.00
3,898.10	2,293.99	2,714.00	0.00		Material and Services Totals:	0.00	3,053.00	2,904.00	0.00	0.00
				E21	Interdepartmental Charges					
5,647.00	6,761.00	5,015.00	0.00	6051-6000-6990	Internal Services	0.00	6,272.00	6,621.00	0.00	0.00
1,622.00	4,515.00	4,460.00	0.00	6051-6000-6991	Facility Services	0.00	4,479.00	4,479.00	0.00	0.00
412.00	544.00	392.00	0.00	6051-6000-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
385.00	374.00	475.00	0.00	6051-6000-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
462.00	431.00	380.00	0.00	6051-6000-6994	Risk Management	0.00	353.00	153.00	0.00	0.00
865.00	808.00	747.00	0.00	6051-6000-6995	Insurance Liability	0.00	694.00	694.00	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
0.00	0.00	0.00	0.00	6051-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	1,429.97	1,500.00	0.00	6051-6000-6998	Vehicle Fuel - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	6.60	0.00	0.00	6051-6000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	189.74	200.00	0.00	6051-6000-6999	Office Supplies - Internal	0.00	315.00	315.00	0.00	0.00
0.00	115.50	200.00	0.00	6051-6000-6999	Postage - Internal	0.00	200.00	200.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	1.07	0.00	0.00	6051-6000-6999	Tech Supplies - Internal	0.00	0.00	0.00	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
9,393.00	15,175.88	13,369.00	0.00		Interdepartmental Charges Totals:	0.00	14,710.00	14,859.00	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					
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					
7,837.38	12,649.44	0.00	0.00	6051-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
7,837.38	12,649.44	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		EXPENDITURES TOTALS:	0.86	80,520.00	80,904.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		DEPARTMENT REVENUES	0.00	80,520.00	80,904.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		DEPARTMENT EXPENSES	0.86	80,520.00	80,904.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development - Enforc	(0.86)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
70,105.88	78,663.18	72,196.00	0.00		FUND REVENUES	0.00	80,520.00	80,904.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		FUND EXPENSES	0.86	80,520.00	80,904.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Development Totals:	(0.86)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
70,105.88	78,663.18	72,196.00	0.00		REPORT REVENUES	0.00	80,520.00	80,904.00	0.00	0.00
70,105.88	78,663.18	72,196.00	0.00		REPORT EXPENSES	0.86	80,520.00	80,904.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.86)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5050	Community Development					
				6050	Community Development - Enforc					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	6052-6000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
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	27.70	20.00	0.00	6052-6000-4495	Investments - Interest On	0.00	20.00	20.00	0.00	0.00
0.00	27.70	20.00	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	8,691.00	8,691.00	0.00	0.00
8,643.11	8,643.11	8,643.00	0.00		Fund Balances Totals:	0.00	8,691.00	8,691.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		REVENUES TOTALS:	0.00	8,711.00	8,711.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	6052-6000-6603	Postage	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	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	8,663.00	0.00	6052-6000-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6052-6000-9605	Trans - Code Enforcement	0.00	8,711.00	8,711.00	0.00	0.00
0.00	0.00	8,663.00	0.00		Interfund Transfers Totals:	0.00	8,711.00	8,711.00	0.00	0.00
				E90	Unappropriated Fund Balance					
8,643.11	8,670.81	0.00	0.00	6052-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
8,643.11	8,670.81	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		EXPENDITURES TOTALS:	0.00	8,711.00	8,711.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		DEPARTMENT REVENUES	0.00	8,711.00	8,711.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		DEPARTMENT EXPENSES	0.00	8,711.00	8,711.00	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	8,670.81	8,663.00	0.00		FUND REVENUES	0.00	8,711.00	8,711.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		FUND EXPENSES	0.00	8,711.00	8,711.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
8,643.11	8,670.81	8,663.00	0.00		REPORT REVENUES	0.00	8,711.00	8,711.00	0.00	0.00
8,643.11	8,670.81	8,663.00	0.00		REPORT EXPENSES	0.00	8,711.00	8,711.00	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
2016-2017 Budget Financial Presentation
6060 Tourism Competitive Grants

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	73,190	176,936	310,000	186,000
Subtotal Current Expenditures	**73,190**	**176,936**	**310,000**	**186,000**
Contingency	-	-	33,431	37,750
Unappropriated Fund Balance	319,554	307,853	100,000	50,000
Subtotal Noncurrent Expenditures	**319,554**	**307,853**	**133,431**	**87,750**
Total Requirements by Budgetary Category	**392,744**	**484,789**	**443,431**	**273,750**
Requirements by Fund				
Tourism (2180)	392,744	484,789	443,431	273,750
Total Requirements by Fund	**392,744**	**484,789**	**443,431**	**273,750**
Resources by Budgetary Category				
Investment Earnings	941	840	500	500
Interfund Transfers	147,876	164,200	142,931	173,250
Miscellaneous	-	195	-	-
Beginning Fund Balance	243,927	319,554	300,000	100,000
Total Resources by Budgetary Category	**392,744**	**484,789**	**443,431**	**273,750**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Tourism	273,750	-	-
Total Mandates	**273,750**	**-**	**-**

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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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	194.53	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	194.53	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
940.87	841.03	500.00	0.00	0000-6000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
940.87	841.03	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					
147,875.99	164,199.60	142,931.00	0.00	0000-6000-4913	Trans - Transient Room	0.00	173,250.00	173,250.00	0.00	0.00
147,875.99	164,199.60	142,931.00	0.00		Interfund Transfers Totals:	0.00	173,250.00	173,250.00	0.00	0.00
				R90	Fund Balances					
243,926.79	319,553.81	300,000.00	0.00	0000-6000-4995	Beginning Fund Balance	0.00	100,000.00	100,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
243,926.79	319,553.81	300,000.00	0.00		Fund Balances Totals:	0.00	100,000.00	100,000.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		REVENUES TOTALS:	0.00	273,750.00	273,750.00	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
67,189.84	170,935.55	300,000.00	0.00	0000-6000-6206	Special Projects	0.00	180,000.00	180,000.00	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
67,189.84	170,935.55	300,000.00	0.00		Material and Services Totals:	0.00	180,000.00	180,000.00	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	10,000.00	0.00	0000-6000-6998	Intradepartmental Admin Chgs	0.00	6,000.00	6,000.00	0.00	0.00
6,000.00	6,000.00	10,000.00	0.00		Interdepartmental Charges Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	33,431.00	0.00	0000-6000-9800	Operating Contingency	0.00	37,750.00	37,750.00	0.00	0.00
0.00	0.00	33,431.00	0.00		Contigencies Totals:	0.00	37,750.00	37,750.00	0.00	0.00
				E90	Unappropriated Fund Balance					
319,553.81	307,853.42	100,000.00	0.00	0000-6000-9990	Unappropriated Fund Balance	0.00	50,000.00	50,000.00	0.00	0.00
319,553.81	307,853.42	100,000.00	0.00		Unappropriated Fund Balance Total	0.00	50,000.00	50,000.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		EXPENDITURES TOTALS:	0.00	273,750.00	273,750.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
392,743.65	484,788.97	443,431.00	0.00		DEPARTMENT REVENUES	0.00	273,750.00	273,750.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		DEPARTMENT EXPENSES	0.00	273,750.00	273,750.00	0.00	0.00
0.00	0.00	0.00	0.00		Tourism Totals:	0.00	0.00	0.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		FUND REVENUES	0.00	273,750.00	273,750.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		FUND EXPENSES	0.00	273,750.00	273,750.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
392,743.65	484,788.97	443,431.00	0.00		REPORT REVENUES	0.00	273,750.00	273,750.00	0.00	0.00
392,743.65	484,788.97	443,431.00	0.00		REPORT EXPENSES	0.00	273,750.00	273,750.00	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
2016-2017 Budget Financial Presentation
6070 Economic Development

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	255,538	246,307	294,768	351,800
Subtotal Current Expenditures	**255,538**	**246,307**	**294,768**	**351,800**
Contingency	-	-	189,500	166,700
Unappropriated Fund Balance	290,874	320,429	200,000	-
Subtotal Noncurrent Expenditures	**290,874**	**320,429**	**389,500**	**166,700**
Total Requirements by Budgetary Category	**546,412**	**566,736**	**684,268**	**518,500**
Requirements by Fund				
Economic Development (2185)	546,412	566,736	684,268	518,500
Total Requirements by Fund	**546,412**	**566,736**	**684,268**	**518,500**
Resources by Budgetary Category				
Intergovernmental	259,786	243,001	300,000	318,000
Investment Earnings	1,300	1,015	500	500
Miscellaneous	56,321	31,846	33,768	-
Beginning Fund Balance	229,005	290,874	350,000	200,000
Total Resources by Budgetary Category	**546,412**	**566,736**	**684,268**	**518,500**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Economic Development	518,500	-	-
Total Mandates	**518,500**	**-**	**-**

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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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2185	Finance Economic Development					
				6070	Economic Development					
				R40	Other Local Revenue					
56,321.00	31,845.96	33,768.00	0.00	0000-6000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
56,321.00	31,845.96	33,768.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1,300.24	1,015.46	500.00	0.00	0000-6000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
1,300.24	1,015.46	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	18,000.00	18,000.00	0.00	0.00
259,786.00	243,001.00	300,000.00	0.00	0000-6000-4508	Video Poker	0.00	300,000.00	300,000.00	0.00	0.00
259,786.00	243,001.00	300,000.00	0.00		State of Oregon Totals:	0.00	318,000.00	318,000.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	0000-6000-4902	Trans - Fund Closures	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					
229,005.09	290,873.53	350,000.00	0.00	0000-6000-4995	Beginning Fund Balance	0.00	200,000.00	200,000.00	0.00	0.00
229,005.09	290,873.53	350,000.00	0.00		Fund Balances Totals:	0.00	200,000.00	200,000.00	0.00	0.00
546,412.33	566,735.95	684,268.00	0.00		REVENUES TOTALS:	0.00	518,500.00	518,500.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	0000-6000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
42,535.27	25,939.19	50,000.00	0.00	0000-6000-6206	Special Projects	0.00	63,000.00	63,000.00	0.00	0.00
14,057.06	11,511.92	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	200,000.00	200,000.00	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
58,047.57	66,907.91	63,768.00	0.00	0000-6000-6403	Predatory Animal Control	0.00	0.00	0.00	0.00	0.00
4,898.90	3,879.40	30,000.00	0.00	0000-6000-6700	Travel & Training	0.00	30,000.00	30,000.00	0.00	0.00
255,538.80	244,238.42	294,768.00	0.00		Material and Services Totals:	0.00	308,000.00	308,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-6998	Interdepartmental Admin Chgs	0.00	6,000.00	6,000.00	0.00	0.00
0.00	2,068.37	0.00	0.00	0000-6000-6999	Contract Services - Internal	0.00	37,800.00	37,800.00	0.00	0.00
0.00	2,068.37	0.00	0.00		Interdepartmental Charges Totals:	0.00	43,800.00	43,800.00	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	389,500.00	0.00	0000-6000-9800	Operating Contingency	0.00	166,700.00	166,700.00	0.00	0.00
0.00	0.00	389,500.00	0.00		Contigencies Totals:	0.00	166,700.00	166,700.00	0.00	0.00
				E90	Unappropriated Fund Balance					
290,873.53	320,429.16	0.00	0.00	0000-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
290,873.53	320,429.16	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
546,412.33	566,735.95	684,268.00	0.00		EXPENDITURES TOTALS:	0.00	518,500.00	518,500.00	0.00	0.00
546,412.33	566,735.95	684,268.00	0.00		DEPARTMENT REVENUES	0.00	518,500.00	518,500.00	0.00	0.00
546,412.33	566,735.95	684,268.00	0.00		DEPARTMENT EXPENSES	0.00	518,500.00	518,500.00	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
546,412.33	566,735.95	684,268.00	0.00		FUND REVENUES	0.00	518,500.00	518,500.00	0.00	0.00
546,412.33	566,735.95	684,268.00	0.00		FUND EXPENSES	0.00	518,500.00	518,500.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
546,412.33	566,735.95	684,268.00	0.00		REPORT REVENUES	0.00	518,500.00	518,500.00	0.00	0.00
546,412.33	566,735.95	684,268.00	0.00		REPORT EXPENSES	0.00	518,500.00	518,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2016-2017 Budget Financial Presentation
6080 Title III

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	258,726	274,814	508,000	507,000
Subtotal Current Expenditures	**258,726**	**274,814**	**508,000**	**507,000**
Reserves	-	-	355,000	205,000
Contingency	-	-	919,500	866,000
Unappropriated Fund Balance	2,050,622	1,781,383	-	-
Subtotal Noncurrent Expenditures	**2,050,622**	**1,781,383**	**1,274,500**	**1,071,000**
Total Requirements by Budgetary Category	**2,309,348**	**2,056,197**	**1,782,500**	**1,578,000**
Requirements by Fund				
Federal Forest Title III (2630)	2,309,348	2,056,197	1,782,500	1,578,000
Total Requirements by Fund	**2,309,348**	**2,056,197**	**1,782,500**	**1,578,000**
Resources by Budgetary Category				
Investment Earnings	8,762	5,575	13,500	12,000
Beginning Fund Balance	2,300,586	2,050,622	1,769,000	1,566,000
Total Resources by Budgetary Category	**2,309,348**	**2,056,197**	**1,782,500**	**1,578,000**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Title III	1,578,000	-	-
Total Mandates	**1,578,000**	**-**	**-**

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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Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2630	Title III					
				6080	Federal Forest Title III					
				R41	Interest					
3,549.15	2,640.42	5,000.00	0.00	6081-6000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
3,549.15	2,640.42	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					
848,135.00	827,157.15	830,000.00	0.00	6081-6000-4995	Beginning Fund Balance	0.00	830,000.00	830,000.00	0.00	0.00
848,135.00	827,157.15	830,000.00	0.00		Fund Balances Totals:	0.00	830,000.00	830,000.00	0.00	0.00
851,684.15	829,797.57	835,000.00	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					
24,527.00	0.00	30,000.00	0.00	6081-6000-6200	Contract Services	0.00	29,000.00	29,000.00	0.00	0.00
24,527.00	0.00	30,000.00	0.00		Material and Services Totals:	0.00	29,000.00	29,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	732.43	3,000.00	0.00	6081-6000-6998	Intradepartmental Admin Chgs	0.00	3,000.00	3,000.00	0.00	0.00
0.00	(11,802.00)	25,000.00	0.00	6081-6000-6999	Contract Services - Internal	0.00	25,000.00	25,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	(11,069.57)	28,000.00	0.00		Interdepartmental Charges Totals:	0.00	28,000.00	28,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	627,000.00	0.00	6081-6000-9800	Operating Contingency	0.00	628,000.00	628,000.00	0.00	0.00
0.00	0.00	627,000.00	0.00		Contigencies Totals:	0.00	628,000.00	628,000.00	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					
827,157.15	840,867.14	0.00	0.00	6081-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
827,157.15	840,867.14	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
851,684.15	829,797.57	835,000.00	0.00		EXPENDITURES TOTALS:	0.00	835,000.00	835,000.00	0.00	0.00
851,684.15	829,797.57	835,000.00	0.00		DEPARTMENT REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
851,684.15	829,797.57	835,000.00	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
851,684.15	829,797.57	835,000.00	0.00		FUND REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
851,684.15	829,797.57	835,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
851,684.15	829,797.57	835,000.00	0.00		REPORT REVENUES	0.00	835,000.00	835,000.00	0.00	0.00
851,684.15	829,797.57	835,000.00	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

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2630	Title III					
				6080	Federal Forest Title III					
				R41	Interest					
3,561.60	1,712.48	6,000.00	0.00	6082-6000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
3,561.60	1,712.48	6,000.00	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	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					
1,054,892.43	833,140.59	550,000.00	0.00	6082-6000-4995	Beginning Fund Balance	0.00	350,000.00	350,000.00	0.00	0.00
1,054,892.43	833,140.59	550,000.00	0.00		Fund Balances Totals:	0.00	350,000.00	350,000.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		REVENUES TOTALS:	0.00	355,000.00	355,000.00	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					
225,313.44	205,295.35	250,000.00	0.00	6082-6000-6200	Contract Services	0.00	250,000.00	250,000.00	0.00	0.00
225,313.44	205,295.35	250,000.00	0.00		Material and Services Totals:	0.00	250,000.00	250,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	80,587.49	100,000.00	0.00	6082-6000-6999	Contract Services - Internal	0.00	100,000.00	100,000.00	0.00	0.00
0.00	80,587.49	100,000.00	0.00		Interdepartmental Charges Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				E80	Contigencies					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	56,000.00	0.00	6082-6000-9800	Operating Contingency	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	56,000.00	0.00		Contigencies Totals:	0.00	5,000.00	5,000.00	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	0.00	0.00	0.00	0.00
0.00	0.00	150,000.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
833,140.59	548,970.23	0.00	0.00	6082-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
833,140.59	548,970.23	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		EXPENDITURES TOTALS:	0.00	355,000.00	355,000.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		DEPARTMENT REVENUES	0.00	355,000.00	355,000.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		DEPARTMENT EXPENSES	0.00	355,000.00	355,000.00	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
1,058,454.03	834,853.07	556,000.00	0.00		FUND REVENUES	0.00	355,000.00	355,000.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		FUND EXPENSES	0.00	355,000.00	355,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,058,454.03	834,853.07	556,000.00	0.00		REPORT REVENUES	0.00	355,000.00	355,000.00	0.00	0.00
1,058,454.03	834,853.07	556,000.00	0.00		REPORT EXPENSES	0.00	355,000.00	355,000.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2630	Title III					
				6090	O&C Title III					
				R41	Interest					
900.13	665.82	1,500.00	0.00	6081-6000-4495	Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
900.13	665.82	1,500.00	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	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					
0.00	0.00	0.00	0.00	6081-6000-4902	Trans - Fund Closures	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					
220,761.81	212,776.21	212,000.00	0.00	6081-6000-4995	Beginning Fund Balance	0.00	209,000.00	209,000.00	0.00	0.00
220,761.81	212,776.21	212,000.00	0.00		Fund Balances Totals:	0.00	209,000.00	209,000.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		REVENUES TOTALS:	0.00	210,000.00	210,000.00	0.00	0.00
				E20	Material and Services					
8,885.73	0.00	10,000.00	0.00	6081-6000-6200	Contract Services	0.00	10,000.00	10,000.00	0.00	0.00
8,885.73	0.00	10,000.00	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	20,000.00	0.00	6081-6000-6999	Contract Services - Internal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	20,000.00	0.00		Interdepartmental Charges Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	158,500.00	0.00	6081-6000-9800	Operating Contingency	0.00	155,000.00	155,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	158,500.00	0.00		Contigencies Totals:	0.00	155,000.00	155,000.00	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					
212,776.21	213,442.03	0.00	0.00	6081-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
212,776.21	213,442.03	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		EXPENDITURES TOTALS:	0.00	210,000.00	210,000.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		DEPARTMENT REVENUES	0.00	210,000.00	210,000.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		DEPARTMENT EXPENSES	0.00	210,000.00	210,000.00	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
221,661.94	213,442.03	213,500.00	0.00		FUND REVENUES	0.00	210,000.00	210,000.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		FUND EXPENSES	0.00	210,000.00	210,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
221,661.94	213,442.03	213,500.00	0.00		REPORT REVENUES	0.00	210,000.00	210,000.00	0.00	0.00
221,661.94	213,442.03	213,500.00	0.00		REPORT EXPENSES	0.00	210,000.00	210,000.00	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: 03/18/2016 - 11:45AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2630	Title III					
				6090	O&C Title III					
				R41	Interest					
751.10	555.58	1,000.00	0.00	6082-6000-4495	Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
751.10	555.58	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					
0.00	0.00	0.00	0.00	6082-6000-4902	Trans - Fund Closures	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					
176,796.99	177,548.09	177,000.00	0.00	6082-6000-4995	Beginning Fund Balance	0.00	177,000.00	177,000.00	0.00	0.00
176,796.99	177,548.09	177,000.00	0.00		Fund Balances Totals:	0.00	177,000.00	177,000.00	0.00	0.00
177,548.09	178,103.67	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	60,000.00	0.00	6082-6000-6200	Contract Services	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	60,000.00	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	10,000.00	0.00	6082-6000-6999	Contract Services - Internal	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00		Interdepartmental Charges Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	78,000.00	0.00	6082-6000-9800	Operating Contingency	0.00	78,000.00	78,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	78,000.00	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					
177,548.09	178,103.67	0.00	0.00	6082-6000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
177,548.09	178,103.67	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
177,548.09	178,103.67	178,000.00	0.00		EXPENDITURES TOTALS:	0.00	178,000.00	178,000.00	0.00	0.00
177,548.09	178,103.67	178,000.00	0.00		DEPARTMENT REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
177,548.09	178,103.67	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
177,548.09	178,103.67	178,000.00	0.00		FUND REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
177,548.09	178,103.67	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
177,548.09	178,103.67	178,000.00	0.00		REPORT REVENUES	0.00	178,000.00	178,000.00	0.00	0.00
177,548.09	178,103.67	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

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Klamath County, Oregon
2016-2017 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:

2014-2015

127	Attorney Research Contact
618	Public Research Contacts
1,084	Open Public Hours
1,551	Legal Form Packets Sold
$67,377	Court Fees Received
$5,615	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. Typically, the budget for the next biennium is approved in June of odd years, effective July 1.

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:

A travel budget, line 67000 at an amount of $2,000 has been reinstated to allow for conference and meeting attendance of law library personnel.

Klamath County Court's adoption of the statewide mandatory e-court system has increased technology needs. Line 63310 reflects a budget increase of $5,000 in the materials and services budget for more office equipment and computer furnishings for patron use.

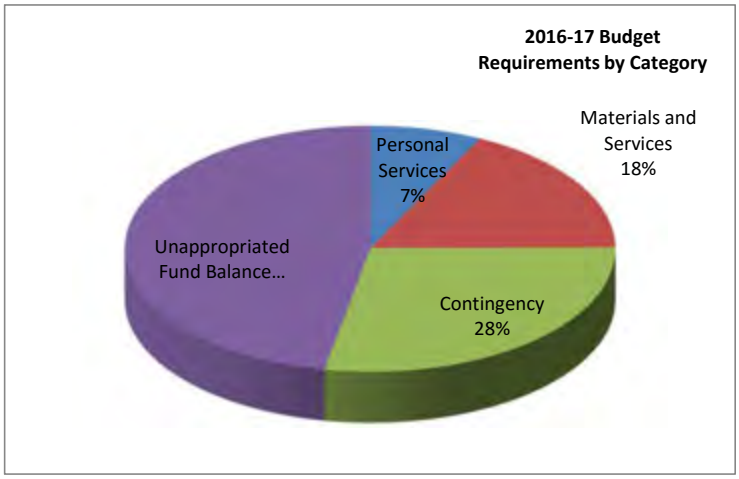
Key issues:

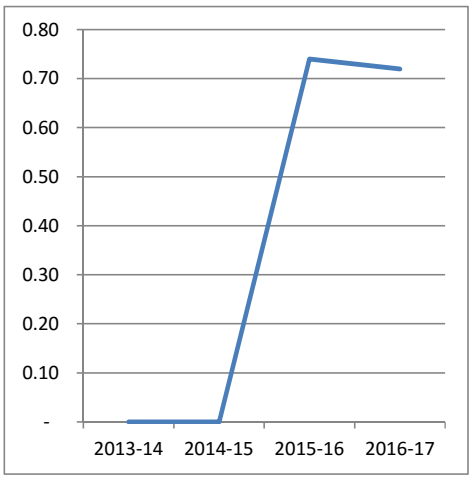
An increase in online form requirements has resulted in an increase in patron computer usage needs in the law library, as well as an increase in interactions between Law Library staff and patrons needing technological assistance.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
5015 Law Library

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	-	13,960	19,484	19,602
Materials and Services	62,315	38,645	25,546	46,701
Subtotal Current Expenditures	**62,315**	**52,605**	**45,030**	**66,303**
Contingency	-	-	85,000	74,735
Unappropriated Fund Balance	78,886	159,101	110,356	125,000
Subtotal Noncurrent Expenditures	**78,886**	**159,101**	**195,356**	**199,735**
Total Requirements by Budgetary Category	**141,201**	**211,706**	**240,386**	**266,038**
Requirements by Fund				
Law Library (2515)	141,201	211,706	240,386	266,038
Total Requirements by Fund	**141,201**	**211,706**	**240,386**	**266,038**
Resources by Budgetary Category				
Intergovernmental	69,896	58,667	63,000	65,000
Charges for Services	5,905	6,310	6,200	6,600
Investment Earnings	298	446	250	-
Interfund Transfers	-	67,397	-	-
Beginning Fund Balance	65,102	78,886	170,936	194,438
Total Resources by Budgetary Category	**141,201**	**211,706**	**240,386**	**266,038**
Full-Time Employee Equivalents	-	-	0.74	0.72

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Law Library	266,038	19,602	0.72
Total Mandates	**266,038**	**19,602**	**0.72**





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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	2	$11,914.33	$178.71	$911.45	$238.29	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$13,259.31
Law Library	Filled	LA III - P/T Sub (Law)	0.2400	Part-time Non-Union	Non-Union	UH10	1	$5,699.04	$85.49	$435.98	$113.98	$8.268	$0.00	$0.00	$0.00	$0.00	$0.00	$6,342.75
			0.7200					$17,613.37	$264.20	$1,347.42	$352.27	$24.81	$0.00	$0.00	$0.00	$0.00	$0.00	$19,602.06

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 10:17AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2515	Law Library					
				5015	Law Library					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	5016-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
5,905.60	6,309.85	6,200.00	0.00	5016-5000-4301	Copies	0.00	6,600.00	6,600.00	0.00	0.00
5,905.60	6,309.85	6,200.00	0.00		Charges for Service Totals:	0.00	6,600.00	6,600.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5016-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
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					
298.00	445.08	250.00	0.00	5016-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
298.00	445.08	250.00	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	5016-5000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
69,895.94	58,666.84	63,000.00	0.00	5016-5000-4509	Fees - State of Oregon Court	0.00	65,000.00	65,000.00	0.00	0.00
69,895.94	58,666.84	63,000.00	0.00		State of Oregon Totals:	0.00	65,000.00	65,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	67,397.46	0.00	0.00	5016-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	67,397.46	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
65,101.50	78,886.27	170,936.00	0.00	5016-5000-4995	Beginning Fund Balance	0.00	194,438.00	194,438.00	0.00	0.00
65,101.50	78,886.27	170,936.00	0.00		Fund Balances Totals:	0.00	194,438.00	194,438.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
141,201.04	211,705.50	240,386.00	0.00		REVENUES TOTALS:	0.00	266,038.00	266,038.00	0.00	0.00
				E10	Personnel Services					
0.00	12,510.66	17,467.00	0.00	5016-5000-5000	Salaries and Wages	0.72	17,614.00	17,614.00	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
0.00	0.00	0.00	0.00	5016-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	957.08	1,336.00	0.00	5016-5000-5110	FICA	0.00	1,347.00	1,347.00	0.00	0.00
0.00	18.49	26.00	0.00	5016-5000-5120	Workmans Compensation Tax	0.00	25.00	25.00	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	218.93	306.00	0.00	5016-5000-5156	Unemployment Compensation	0.00	264.00	264.00	0.00	0.00
0.00	255.14	349.00	0.00	5016-5000-5157	Workmans Compensation	0.00	352.00	352.00	0.00	0.00
0.00	13,960.30	19,484.00	0.00		Personnel Services Totals:	0.72	19,602.00	19,602.00	0.00	0.00
				E20	Material and Services					
0.00	147.14	0.00	0.00	5016-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	135.00	135.00	0.00	5016-5000-6310	Dues & Fees	0.00	135.00	135.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6330	Office Equipment	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6331	Office Furniture	0.00	5,000.00	5,000.00	0.00	0.00
21,905.28	10,781.00	13,620.00	0.00	5016-5000-6331	Computer Software	0.00	15,000.00	15,000.00	0.00	0.00
2,797.92	0.00	0.00	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
105.42	171.25	100.00	0.00	5016-5000-6602	Copier Maint & Supplies	0.00	120.00	120.00	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
6,752.15	6,352.57	7,000.00	0.00	5016-5000-6650	Books	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6700	Travel & Training	0.00	2,000.00	2,000.00	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
0.00	0.00	0.00	0.00	5016-5000-6755	Telephone	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
31,560.77	17,586.96	20,855.00	0.00		Material and Services Totals:	0.00	28,255.00	28,255.00	0.00	0.00
				E21	Interdepartmental Charges					
7,898.00	4,828.00	3,216.00	0.00	5016-5000-6990	Internal Services	0.00	6,453.00	6,893.00	0.00	0.00
7,018.00	6,707.00	6,719.00	0.00	5016-5000-6991	Facility Services	0.00	6,781.00	6,781.00	0.00	0.00
1,500.00	1,496.00	392.00	0.00	5016-5000-6992	Steering Comm Hardware Chg	0.00	1,588.00	1,588.00	0.00	0.00
305.00	453.00	950.00	0.00	5016-5000-6993	Steering Comm User Chg	0.00	1,500.00	1,500.00	0.00	0.00
237.00	247.00	224.00	0.00	5016-5000-6994	Risk Management	0.00	35.00	15.00	0.00	0.00
443.00	463.00	441.00	0.00	5016-5000-6995	Insurance Liability	0.00	69.00	69.00	0.00	0.00
13,353.00	5,000.00	0.00	0.00	5016-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	1,862.87	1,000.00	0.00	5016-5000-6999	Office Supplies - Internal	0.00	1,600.00	1,600.00	0.00	0.00
30,754.00	21,056.87	12,942.00	0.00		Interdepartmental Charges Totals:	0.00	18,026.00	18,446.00	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 Operating	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	76,749.00	0.00	5016-5000-9800	Operating Contingency	0.00	75,155.00	74,735.00	0.00	0.00
0.00	0.00	76,749.00	0.00		Contigencies Totals:	0.00	75,155.00	74,735.00	0.00	0.00
				E90	Unappropriated Fund Balance					
78,886.27	159,101.37	110,356.00	0.00	5016-5000-9990	Unappropriated Fund Balance	0.00	125,000.00	125,000.00	0.00	0.00
78,886.27	159,101.37	110,356.00	0.00		Unappropriated Fund Balance Total	0.00	125,000.00	125,000.00	0.00	0.00
141,201.04	211,705.50	240,386.00	0.00		EXPENDITURES TOTALS:	0.72	266,038.00	266,038.00	0.00	0.00
141,201.04	211,705.50	240,386.00	0.00		DEPARTMENT REVENUES	0.00	266,038.00	266,038.00	0.00	0.00
141,201.04	211,705.50	240,386.00	0.00		DEPARTMENT EXPENSES	0.72	266,038.00	266,038.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.72)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
141,201.04	211,705.50	240,386.00	0.00		FUND REVENUES	0.00	266,038.00	266,038.00	0.00	0.00
141,201.04	211,705.50	240,386.00	0.00		FUND EXPENSES	0.72	266,038.00	266,038.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.72)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
141,201.04	211,705.50	240,386.00	0.00		REPORT REVENUES	0.00	266,038.00	266,038.00	0.00	0.00
141,201.04	211,705.50	240,386.00	0.00		REPORT EXPENSES	0.72	266,038.00	266,038.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.72)	0.00	0.00	0.00	0.00

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Department Mission:

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

Mandated Services:

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

Department Overview:

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

Successes and Challenges:

Museum attendance over the past few years has averaged about 6,000 per year at the Klamath County Museum, 4,000 at the Fort Klamath Museum and 1,000 at the Baldwin Hotel Museum. Attendance at special programs in 2015 totaled 1,350 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 2015.

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 is one significant change in the museum budget for 2016-17. The museum proposes an addition of one FTE for a public outreach specialist, with a particular focus on enhancing presentation of history materials to school students. Increased transient room tax revenue carried over from FY2016 will cover most of the cost of this new position.

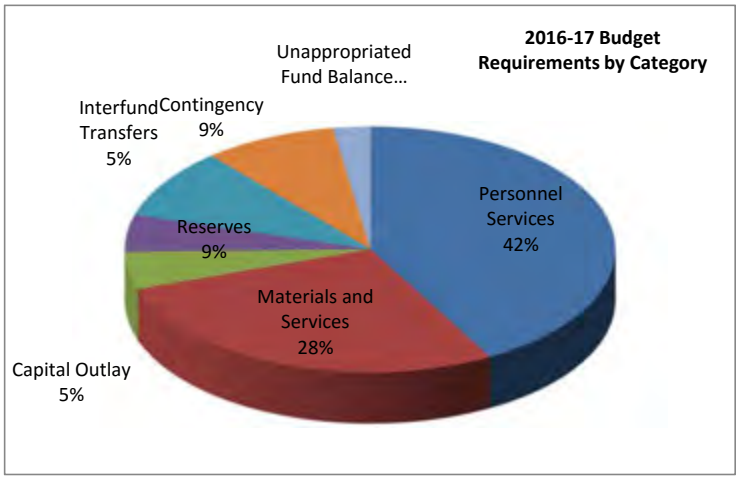
Key issues:

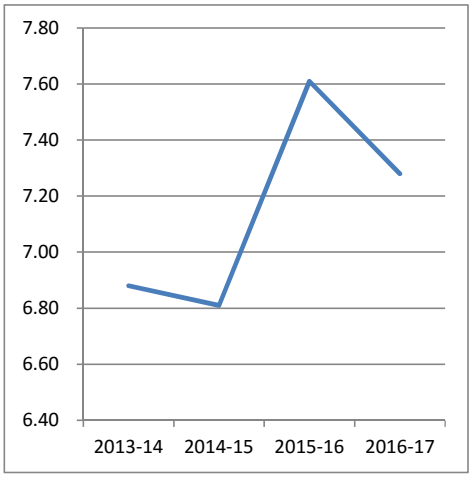
Museum staff is reviewing alternatives for replacement of the 8'x32' skylight in the center of the roof of the main museum. The museum may seek a request for proposals from contractors to do the work, or perform most of the work with county maintenance staff.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
5020 Museum

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	235,410	255,402	309,912	340,274
Materials and Services	176,215	210,275	234,492	225,598
Capital Outlay	42,758	31,869	100	40,000
Subtotal Current Expenditures	**454,383**	**497,546**	**544,504**	**605,872**
Interfund Transfers	25,000	-	169,326	39,526
Reserves	-	-	116,708	75,000
Contingency	-	-	-	71,109
Unappropriated Fund Balance	356,777	459,595	-	20,000
Subtotal Noncurrent Expenditures	**381,777**	**459,595**	**286,034**	**205,635**
Total Requirements by Budgetary Category	**836,160**	**957,141**	**830,538**	**811,507**
Requirements by Fund				
Museum (2520)	836,160	957,141	830,538	811,507
Total Requirements by Fund	**836,160**	**957,141**	**830,538**	**811,507**
Resources by Budgetary Category				
Taxes	209,052	216,720	205,000	203,000
Intergovernmental	4,128	6,895	-	15,000
Charges for Services	19,498	20,627	15,500	15,500
Investment Earnings	1,456	1,330	-	-
Interfund Transfers	126,751	220,268	122,512	148,500
Miscellaneous	108,448	134,524	68,000	58,000
Beginning Fund Balance	366,827	356,777	419,526	371,507
Total Resources by Budgetary Category	**836,160**	**957,141**	**830,538**	**811,507**
Full-Time Employee Equivalents	6.88	6.81	7.61	7.28

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Museum	811,507	340,274	7.28
Total Mandates	**811,507**	**340,274**	**7.28**





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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	
Museum	Filled	Museum Manager	1.0000	Full-time Non-Union	Non-Union	UF20	7	$47,728.56	$715.93	$2,959.17	$692.06	$3,651.23	$954.57	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,113.86	$73,455.88
Museum	Filled	Museum Curator	1.0000	Full-time Local 121	Local 121	LH15	2	$34,692.29	$520.38	$2,150.92	$503.04	$2,653.96	$693.85	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,897.69	$56,749.90
Museum	Filled	Lead Museum Collections Assist. (Main)	1.0000	Full-time Local 121	Local 121	LH08	2	$24,568.45	$368.53	$1,523.24	$356.24	$1,879.49	$491.37	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,176.64	$43,776.20
Museum	Vacant	Education Outreach Coordinator	1.0000	Full-time Local 121	Local 121	LH14	1	$31,675.38	$475.13	$1,963.87	$459.29	$2,423.17	$633.51	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,384.81	$52,883.73
Museum	Filled	Museum Collections Assistant (Main)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,398.07	$170.97	$706.68	$165.27	$871.95	$227.96	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$12,685.50
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$638.90	$149.42	$788.32	$206.10	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Museum	Filled	Museum Aide	0.1380	Part-time Non-Union	Non-Union	UH08	1	$2,962.64	$44.44	$183.68	$42.96	$226.64	$59.25	$4.75	$0.00	$0.00	$0.00	$0.00	$0.00	$3,297.73
Museum	Filled	Museum Aide/Interpretation	0.3450	Part-time Non-Union	Non-Union	UH09	1	$7,799.48	$116.99	$483.57	$113.09	$596.66	$155.99	$11.89	$4,160.70	$0.00	$4.76	$63.14	$1,325.91	$14,235.52
Museum	Filled	Maintenance Technician II	1.0000	Full-time Local 121	Local 121	LH13	1	$30,355.02	$455.33	$1,882.01	$440.15	$2,322.16	$607.10	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,160.35	$51,191.70
Museum	Filled	Museum Aide On-Call (Main)	0.2500	.2500 Non-Benefit Eligible	Non-Union	UH08	1	$5,367.10	$80.51	$332.76	$77.82	$410.58	$107.34	$8.61	$0.00	$0.00	$0.00	$0.00	$0.00	$5,974.14
Museum	Filled	Museum Aide	0.1036	Part-time Non-Union	Non-Union	UH08	1	$2,224.13	$33.36	$137.90	$32.25	$170.15	$44.48	$3.57	$0.00	$0.00	$0.00	$0.00	$0.00	$2,475.69
Museum	Filled	Museum Aide/Interpretation On-Call (Baldwin)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,851.45	$162.77	$672.79	$157.35	$830.14	$217.03	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$12,077.93
Museum	Vacant	Temporary Help		Part-time Non-Union	Non-Union			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
			7.2766					**$219,927.41**	**$3,298.91**	**$13,635.50**	**$3,188.95**	**$16,824.45**	**$4,398.55**	**$250.69**	**$64,460.70**	**$0.00**	**$76.16**	**$978.14**	**$ 30,059.26**	**$ 340,274.26**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
2520-5020-3050-5000-70110	Museum skylight project	$ 40,000.00
	Total	$ 40,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:41AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	79,525.66	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	79,525.66	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	79,526.00	0.00	3050-5000-4995	Beginning Fund Balance	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	79,526.00	0.00		Fund Balances Totals:	0.00	79,526.00	79,526.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		REVENUES TOTALS:	0.00	79,526.00	79,526.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	100.00	0.00	3050-5000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	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	27,510.00	0.00	0.00	3050-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	3050-5000-7022	Facilities Improvement	0.00	40,000.00	40,000.00	0.00	0.00
0.00	27,510.00	100.00	0.00		Capital Outlay Totals:	0.00	40,000.00	40,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	3050-5000-9502	Trans - Museum Reserve	0.00	39,326.00	39,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	39,326.00	39,526.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	79,326.00	0.00	3050-5000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	79,326.00	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	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	52,015.66	0.00	0.00	3050-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	52,015.66	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		EXPENDITURES TOTALS:	0.00	79,326.00	79,526.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		DEPARTMENT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		DEPARTMENT EXPENSES	0.00	79,326.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	200.00	0.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		FUND REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		FUND EXPENSES	0.00	79,326.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	200.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	79,525.66	79,526.00	0.00		REPORT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	79,525.66	79,526.00	0.00		REPORT EXPENSES	0.00	79,326.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	200.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2520	Museum					
				5020	Museum					
				R10	Property Taxes					
206,845.97	207,674.62	205,000.00	0.00	5021-5000-4001	Property Taxes - Current	0.00	203,000.00	203,000.00	0.00	0.00
2,205.90	8,319.56	0.00	0.00	5021-5000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
209,051.87	215,994.18	205,000.00	0.00		Property Taxes Totals:	0.00	203,000.00	203,000.00	0.00	0.00
				R11	Other Taxes					
0.00	726.05	0.00	0.00	5021-5000-4010	Tax Offsets	0.00	0.00	0.00	0.00	0.00
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	726.05	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	5021-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
3,895.00	2,810.00	2,500.00	0.00	5021-5000-4305	Rental Income	0.00	2,500.00	2,500.00	0.00	0.00
15,604.33	17,816.97	13,000.00	0.00	5021-5000-4352	Fees - Admission	0.00	13,000.00	13,000.00	0.00	0.00
19,499.33	20,626.97	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					
3,358.66	6,820.37	3,000.00	0.00	5021-5000-4400	Miscellaneous	0.00	3,000.00	3,000.00	0.00	0.00
50,421.54	65,073.16	45,000.00	0.00	5021-5000-4401	Donations	0.00	50,000.00	50,000.00	0.00	0.00
53,780.20	71,893.53	48,000.00	0.00		Other Local Revenue Totals:	0.00	53,000.00	53,000.00	0.00	0.00
				R41	Interest					
18.31	1,329.39	0.00	0.00	5021-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
18.31	1,329.39	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
340.34	385.30	0.00	0.00	5021-5000-4603	Fish & Wildlife	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
340.34	385.30	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	5021-5000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
3,788.20	6,510.01	0.00	0.00	5021-5000-4502	State Board of Forestry	0.00	0.00	0.00	0.00	0.00
3,788.20	6,510.01	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
126,750.85	140,742.51	122,512.00	0.00	5021-5000-4913	Trans - Transient Room	0.00	148,500.00	148,500.00	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
126,750.85	140,742.51	122,512.00	0.00		Interfund Transfers Totals:	0.00	148,500.00	148,500.00	0.00	0.00
				R90	Fund Balances					
116,562.83	139,314.95	140,000.00	0.00	5021-5000-4995	Beginning Fund Balance	0.00	91,981.00	91,981.00	0.00	0.00
116,562.83	139,314.95	140,000.00	0.00		Fund Balances Totals:	0.00	91,981.00	91,981.00	0.00	0.00
529,791.93	597,522.89	531,012.00	0.00		REVENUES TOTALS:	0.00	511,981.00	511,981.00	0.00	0.00
				E10	Personnel Services					
147,438.16	161,916.83	216,472.00	0.00	5021-5000-5000	Salaries and Wages	7.28	219,927.00	219,927.00	0.00	0.00
16,152.63	7,687.90	0.00	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
12,438.02	12,820.17	16,560.00	0.00	5021-5000-5110	FICA	0.00	13,635.00	16,824.00	0.00	0.00
194.80	190.99	265.00	0.00	5021-5000-5120	Workmans Compensation Tax	0.00	251.00	251.00	0.00	0.00
31,981.30	42,051.81	44,400.00	0.00	5021-5000-5130	Medical Insurance	0.00	64,461.00	64,461.00	0.00	0.00
0.00	350.00	0.00	0.00	5021-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
146.94	147.61	57.00	0.00	5021-5000-5133	Life Insurance	0.00	76.00	76.00	0.00	0.00
79.90	166.45	732.00	0.00	5021-5000-5134	Short Term Disability	0.00	978.00	978.00	0.00	0.00
18,912.27	23,286.61	23,309.00	0.00	5021-5000-5140	Retirement - General	0.00	30,059.00	30,059.00	0.00	0.00
3,762.72	2,967.98	3,788.00	0.00	5021-5000-5156	Unemployment Compensation	0.00	3,299.00	3,299.00	0.00	0.00
4,302.98	3,815.95	4,329.00	0.00	5021-5000-5157	Workmans Compensation	0.00	4,399.00	4,399.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
235,409.72	255,402.30	309,912.00	0.00		Personnel Services Totals:	7.28	337,085.00	340,274.00	0.00	0.00
				E20	Material and Services					
1,744.06	2,286.70	13,000.00	0.00	5021-5000-6002	Promotion PR	0.00	5,000.00	5,000.00	0.00	0.00
128.99	309.68	500.00	0.00	5021-5000-6233	Website Hosting Services	0.00	500.00	500.00	0.00	0.00
0.00	720.00	1,300.00	0.00	5021-5000-6234	Security & Alarms	0.00	5,000.00	5,000.00	0.00	0.00
0.00	3,468.00	3,000.00	0.00	5021-5000-6235	Janitorial Services	0.00	3,000.00	3,000.00	0.00	0.00
543.40	754.93	700.00	0.00	5021-5000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
0.00	333.07	0.00	0.00	5021-5000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
226.99	134.00	0.00	0.00	5021-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
2,235.61	1,903.19	2,000.00	0.00	5021-5000-6333	Vehicle Fuel	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6404	Special Assessments	0.00	0.00	0.00	0.00	0.00
285.00	1,039.72	800.00	0.00	5021-5000-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
8,886.10	13,302.21	10,000.00	0.00	5021-5000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
2,722.91	508.87	2,000.00	0.00	5021-5000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
642.85	691.81	750.00	0.00	5021-5000-6602	Copier Maint & Supplies	0.00	750.00	750.00	0.00	0.00
158.90	104.66	200.00	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
2,913.00	517.03	500.00	0.00	5021-5000-6612	Janitorial Supplies	0.00	500.00	500.00	0.00	0.00
4,960.07	4,195.43	6,000.00	0.00	5021-5000-6652	Supplies - Exhibit	0.00	8,000.00	8,000.00	0.00	0.00
3,046.54	7,646.15	5,000.00	0.00	5021-5000-6652	Supplies - Conservation	0.00	5,000.00	5,000.00	0.00	0.00
1,525.19	3,876.46	4,000.00	0.00	5021-5000-6653	Supplies - Activities	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
1,189.78	575.00	3,000.00	0.00	5021-5000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	1,564.89	1,600.00	0.00	5021-5000-6750	Utilities - Gas	0.00	1,600.00	1,600.00	0.00	0.00
0.00	1,043.68	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	7,906.75	8,000.00	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	968.71	1,800.00	0.00	5021-5000-6753	Garbage Pickup	0.00	1,800.00	1,800.00	0.00	0.00
2,497.87	3,273.71	3,000.00	0.00	5021-5000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
33,707.26	57,124.65	68,550.00	0.00		Material and Services Totals:	0.00	66,450.00	66,450.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
34,844.00	46,815.00	39,811.00	0.00	5021-5000-6990	Internal Services	0.00	39,413.00	42,615.00	0.00	0.00
14,585.00	0.00	0.00	0.00	5021-5000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,625.00	4,862.00	3,528.00	0.00	5021-5000-6992	Steering Comm Hardware Chg	0.00	2,500.00	3,970.00	0.00	0.00
1,830.00	2,265.00	2,375.00	0.00	5021-5000-6993	Steering Comm User Chg	0.00	3,970.00	2,500.00	0.00	0.00
14,787.00	15,779.00	14,136.00	0.00	5021-5000-6994	Risk Management	0.00	13,238.00	5,738.00	0.00	0.00
27,689.00	29,547.00	27,792.00	0.00	5021-5000-6995	Insurance Liability	0.00	26,025.00	26,025.00	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	508.24	2,000.00	0.00	5021-5000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	130.51	300.00	0.00	5021-5000-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	448.34	700.00	0.00	5021-5000-6999	Tech Supplies - Internal	0.00	700.00	700.00	0.00	0.00
0.00	455.48	200.00	0.00	5021-5000-6999	Solid Waste Fees - Internal	0.00	300.00	300.00	0.00	0.00
96,360.00	100,810.57	90,842.00	0.00		Interdepartmental Charges Totals:	0.00	88,446.00	84,148.00	0.00	0.00
				E70	Interfund Transfers					
25,000.00	0.00	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
0.00	0.00	0.00	0.00	5021-5000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
25,000.00	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	40,000.00	0.00	5021-5000-9800	Operating Contingency	0.00	20,000.00	21,109.00	0.00	0.00
0.00	0.00	40,000.00	0.00		Contigencies Totals:	0.00	20,000.00	21,109.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	21,708.00	0.00	5021-5000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	21,708.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
139,314.95	184,185.37	0.00	0.00	5021-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
139,314.95	184,185.37	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
529,791.93	597,522.89	531,012.00	0.00		EXPENDITURES TOTALS:	7.28	511,981.00	511,981.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
529,791.93	597,522.89	531,012.00	0.00		DEPARTMENT REVENUES	0.00	511,981.00	511,981.00	0.00	0.00
529,791.93	597,522.89	531,012.00	0.00		DEPARTMENT EXPENSES	7.28	511,981.00	511,981.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.28)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
529,791.93	597,522.89	531,012.00	0.00		FUND REVENUES	0.00	511,981.00	511,981.00	0.00	0.00
529,791.93	597,522.89	531,012.00	0.00		FUND EXPENSES	7.28	511,981.00	511,981.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.28)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
529,791.93	597,522.89	531,012.00	0.00		REPORT REVENUES	0.00	511,981.00	511,981.00	0.00	0.00
529,791.93	597,522.89	531,012.00	0.00		REPORT EXPENSES	7.28	511,981.00	511,981.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.28)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
0.00	0.00	0.00	0.00	5022-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
54,667.84	62,630.55	20,000.00	0.00	5022-5000-4401	Donations	0.00	5,000.00	5,000.00	0.00	0.00
54,667.84	62,630.55	20,000.00	0.00		Other Local Revenue Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R41	Interest					
1,436.49	0.00	0.00	0.00	5022-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1,436.49	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	5022-5000-4500	Grants - State	0.00	0.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	15,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	5022-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-4952	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
				R90	Fund Balances					
250,263.97	217,462.07	200,000.00	0.00	5022-5000-4995	Beginning Fund Balance	0.00	200,000.00	200,000.00	0.00	0.00
250,263.97	217,462.07	200,000.00	0.00		Fund Balances Totals:	0.00	200,000.00	200,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	0.00		REVENUES TOTALS:	0.00	205,000.00	220,000.00	0.00	0.00
				E10	Personnel Services					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	5022-5000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
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					
2,370.00	0.00	0.00	0.00	5022-5000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
7,100.00	11,300.00	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	501.00	0.00	0.00	5022-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
2,668.30	554.98	0.00	0.00	5022-5000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
34,009.88	35,745.44	40,000.00	0.00	5022-5000-6601	Supplies - Other	0.00	40,000.00	40,000.00	0.00	0.00
0.00	2,454.22	20,000.00	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	5022-5000-6700	Travel & Training	0.00	0.00	0.00	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	1,090.19	0.00	0.00	5022-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
46,148.18	51,645.83	75,000.00	0.00		Material and Services Totals:	0.00	75,000.00	75,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	693.49	0.00	0.00	5022-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	693.49	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
42,758.05	4,359.00	0.00	0.00	5022-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
42,758.05	4,359.00	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	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	50,000.00	0.00	5022-5000-9800	Operating Contingency	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	50,000.00	0.00		Contigencies Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	95,000.00	0.00	5022-5000-9900	Reserve Future Expenditures	0.00	75,000.00	75,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	95,000.00	0.00		Fund Balance & Reserves Totals:	0.00	75,000.00	75,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
217,462.07	223,394.30	0.00	0.00	5022-5000-9990	Unappropriated Fund Balance	0.00	20,000.00	20,000.00	0.00	0.00
217,462.07	223,394.30	0.00	0.00		Unappropriated Fund Balance Total	0.00	20,000.00	20,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	0.00		EXPENDITURES TOTALS:	0.00	220,000.00	220,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	0.00		DEPARTMENT REVENUES	0.00	205,000.00	220,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	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	(15,000.00)	0.00	0.00	0.00
306,368.30	280,092.62	220,000.00	0.00		FUND REVENUES	0.00	205,000.00	220,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	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	(15,000.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
306,368.30	280,092.62	220,000.00	0.00		REPORT REVENUES	0.00	205,000.00	220,000.00	0.00	0.00
306,368.30	280,092.62	220,000.00	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	(15,000.00)	0.00	0.00	0.00

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.

It should be noted that this Mission Statement is currently being reviewed and revised.

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, as well as exclusive management of the grounds and all property owned, leased, and devoted to the use of the County Fair.

The Board's main focus is to operate 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 fairgrounds was removed from the County General Fund budget in 1978 and as a result, receives no funding from the general fund; however, the Fairgrounds does have a stable source of income through facility rentals and from Transient Room Tax distributions. The Fair Board and Fairgrounds management continue to effectively manage the operational costs of facilitating the grounds and equipment over the last fiscal year.

Administration continues to refine processes and increase the marketing efforts of the rental facilities and the annual county fair. As the staff increases its expertise and experience levels, the fairgrounds stands to improve efficiency and increase rental revenues for the future. Futuristic changes are also constantly being made for the success of the Klamath County Fair, promising to recreate a renewed excitement for the community.

The addition of concerts, both off-season and during Fair, and other local interest events will contribute to the annual fairgrounds budget. As the local economy continues to improve, the Transient Room Tax revenue has, and promises to continue, to increase over the next few years.

The fairgrounds has also been awarded grants from sources such as the Ford Family Foundation, the Benefit for the Basin Organization, and the Oregon Community Foundation. With the addition of more efficient lighting, energy cost savings to the fairgrounds has resulted in a $20,000 to $30,000 annual reduction in energy costs and usage. Increased revenue streams from sources such as those above, assist the fairgrounds in implementing much needed maintenance projects for buildings, capital equipment, paving, roofing - items that are necessary for the continued success of the services the Fairgrounds provides.

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.

Continued major expenses for the fairgrounds include maintenance of entire grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing), repair and/or maintenance of older buildings and equipment (engine repairs and up keep, tires, oil, gas), as well as the purchase of supplies to support events (panels, sand, gates, tables, chairs, PA systems, stages). Resources are also needed to maintain plumbing and electrical for six buildings and wash stations (inside and outside, freezing weather).

Preparation for the annual Klamath County Fair is also a major expense each year.

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 2017. The grounds are open seven days a week, 365 days a year from 7:00 am to 9:00 pm, with many events running into overtime.

Key Issues:

As the fairgrounds buildings age, the fairgrounds administration faces the continued and growing challenge of maintaining facilities and equipment at a level that enables us to meet the needs of our customers.

The fairgrounds is currently working toward a Master Plan which will encompass a multi-year plan to update and/or add to the present facilities at the Klamath County Fairgrounds. At the same time, maintaining more technologically advanced facilities will demand considerable expertise, personnel and commitment.

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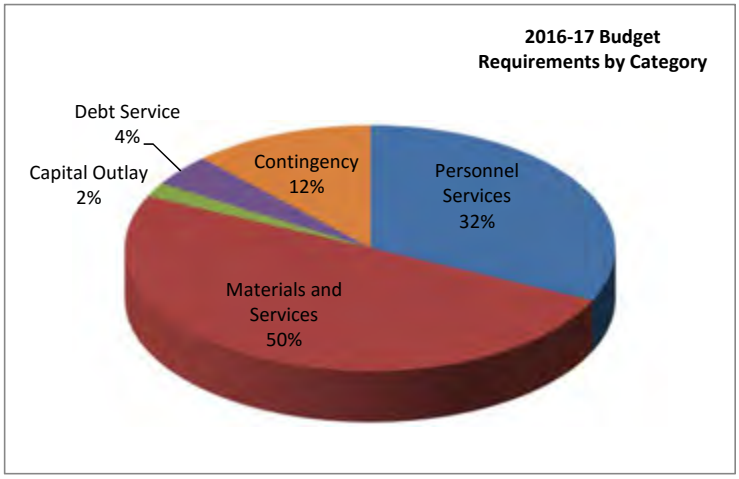
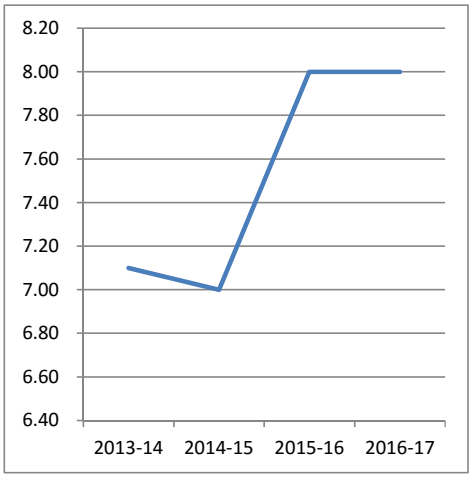
Klamath County, Oregon
2016-2017 Budget Financial Presentation
5030 Fairgrounds

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	454,057	450,111	473,079	510,678
Materials and Services	527,125	671,410	643,594	796,161
Capital Outlay	8,299	48,973	30,000	30,100
Debt Service	234,158	173,450	123,000	67,226
Subtotal Current Expenditures	**1,223,639**	**1,343,944**	**1,269,673**	**1,404,165**
Interfund Transfers	263	5,106	36,800	950
Reserves	-	-	20,000	-
Contingency	-	-	86,545	191,111
Unappropriated Fund Balance	184,939	229,023	-	-
Subtotal Noncurrent Expenditures	**185,202**	**234,129**	**143,345**	**192,061**
Total Requirements by Budgetary Category	**1,408,841**	**1,578,073**	**1,413,018**	**1,596,226**
Requirements by Fund				
Fairgrounds (5040)	1,408,578	1,578,073	1,413,018	1,596,226
Livestock Building (3030)	263		-	-
Total Requirements by Fund	**1,408,841**	**1,578,073**	**1,413,018**	**1,596,226**
Resources by Budgetary Category				
Intergovernmental	50,964	50,964	50,000	53,000
Charges for Services	394,883	394,569	527,166	622,550
Investment Earnings	14	421	-	-
Miscellaneous	29,292	131,740	70,000	35,000
Interfund Transfers	605,629	700,399	622,852	740,676
Debt Proceeds	173,034	115,041	61,000	-
Beginning Fund Balance	155,025	184,939	82,000	145,000
Total Resources by Budgetary Category	**1,408,841**	**1,578,073**	**1,413,018**	**1,596,226**
Full-Time Employee Equivalents	7.10	7.00	8.00	8.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Fairgrounds Operating	1,277,176	510,678	8.00
Fairgrounds Building	80,000	-	-
Fair	239,050	-	-
Total Mandates	**1,596,226**	**510,678**	**8.00**





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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	
Fairboard	Filled	Office Manager	1.0000	Full-time Non-Union	Non-Union	UH21	3	$42,574.17	$638.61	$3,256.92	$851.48	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,237.61	$66,850.53
Fairboard	Filled	Secretary II	1.0000	Full-time Non-Union	Non-Union	UH16	2	$31,654.29	$474.81	$2,421.55	$633.09	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,381.23	$52,856.70
Fairboard	Filled	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH15	6	$33,869.34	$508.04	$2,591.00	$677.39	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,757.79	$55,695.29
Fairboard	Filled	Fairgrounds Foreman	1.0000	Full-time Non-Union	Non-Union	UH19	4	$40,005.45	$600.08	$3,060.42	$800.11	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,800.93	$63,558.72
Fairboard	Filled	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH16	7	$39,436.06	$591.54	$3,016.86	$788.72	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,704.13	$62,829.04
Fairboard	Filled	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH15	1	$29,402.15	$441.03	$2,249.26	$588.04	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,998.37	$49,970.59
Fairboard	Filled	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH15	2	$30,161.83	$452.43	$2,307.38	$603.24	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,127.51	$50,944.12
Fairboard	Filled	Fairgrounds Manager	1.0000	Department Head	Non-union	DF10	3	$59,320.71	$889.81	$4,538.03	$1,186.41	$34.45	$12,060.00	$0.00	$58.08	$183.00	$10,084.52	$88,355.03
Fairboard		Overtime						$6,800.00	$102.00	$520.20	$136.00	$0.00	$12,060.00	$0.00	$0.00	$0.00	$0.00	$19,618.20
			8.0000					**$313,224.00**	**$4,698.36**	**$23,961.64**	**$6,264.48**	**$275.62**	**$108,540.00**	**$0.00**	**$158.04**	**$1,464.00**	**$ 52,092.08**	**$ 510,678.21**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
5040-5030-5031-5000-70000	Tractor and Implement	$ 30,000.00
	Total	$ 30,000

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
0.00	0.00	0.00	0.00	3060-5000-4495	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					
262.70	0.00	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
262.70	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	3060-5000-6501	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					
262.70	0.00	0.00	0.00	3060-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
262.70	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	3060-5000-9990	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
262.70	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
262.70	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	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		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	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		Livestock Building Improvement T	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
262.70	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R40	Other Local Revenue					
29,291.89	131,740.00	70,000.00	0.00	3060-5000-4401	Donations	0.00	35,000.00	35,000.00	0.00	0.00
29,291.89	131,740.00	70,000.00	0.00		Other Local Revenue Totals:	0.00	35,000.00	35,000.00	0.00	0.00
				R41	Interest					
12.40	0.00	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
12.40	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
262.70	0.00	0.00	0.00	3060-5000-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	2,835.99	10,000.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	45,000.00	45,000.00	0.00	0.00
0.00	2,835.99	10,000.00	0.00		Fund Balances Totals:	0.00	45,000.00	45,000.00	0.00	0.00
29,566.99	134,575.99	80,000.00	0.00		REVENUES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
				E20	Material and Services					
26,731.00	55,879.00	60,000.00	0.00	3060-5000-6538	Building Maint & Repair	0.00	35,000.00	35,000.00	0.00	0.00
26,731.00	55,879.00	60,000.00	0.00		Material and Services Totals:	0.00	35,000.00	35,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3060-5000-7022	Facilities Improvement	0.00	0.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3060-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	3060-5000-9800	Operating Contingency	0.00	45,000.00	44,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	45,000.00	44,900.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	20,000.00	0.00	3060-5000-9900	Reserve Future Expenditures	0.00	0.00	0.00	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
0.00	0.00	20,000.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
2,835.99	78,696.99	0.00	0.00	3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,835.99	78,696.99	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
29,566.99	134,575.99	80,000.00	0.00		EXPENDITURES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
29,566.99	134,575.99	80,000.00	0.00		DEPARTMENT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
29,566.99	134,575.99	80,000.00	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
29,566.99	134,575.99	80,000.00	0.00		FUND REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
29,566.99	134,575.99	80,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
29,566.99	134,575.99	80,000.00	0.00		REPORT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
29,566.99	134,575.99	80,000.00	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

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	0.00	0.00	5031-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
15,719.73	20,748.34	18,000.00	0.00	5031-5000-4304	Reimbursements	0.00	500.00	500.00	0.00	0.00
270,053.80	253,429.28	296,166.00	0.00	5031-5000-4305	Rental Income	0.00	300,000.00	300,000.00	0.00	0.00
8,299.00	0.00	0.00	0.00	5031-5000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
100,811.49	0.00	30,000.00	0.00	5031-5000-4352	Fees - Admission	0.00	90,000.00	90,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4353	Sales - Beer & Wine	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4353	Sales - RV Parking	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4353	Sponsorships	0.00	40,000.00	40,000.00	0.00	0.00
394,884.02	274,177.62	344,166.00	0.00		Charges for Service Totals:	0.00	436,500.00	436,500.00	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					
1.63	421.16	0.00	0.00	5031-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1.63	421.16	0.00	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	5031-5000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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					
50,963.61	0.00	0.00	0.00	5031-5000-4553	Oregon Fairs	0.00	0.00	0.00	0.00	0.00
50,963.61	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Debt Proceeds					
0.00	0.00	0.00	0.00	5031-5000-4801	Loan Proceeds	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
				R61	Interfund Loan Proceeds					
173,033.94	115,041.22	61,000.00	0.00	5031-5000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
173,033.94	115,041.22	61,000.00	0.00		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
605,366.22	695,292.49	586,052.00	0.00	5031-5000-4913	Trans - Transient Room	0.00	739,726.00	739,726.00	0.00	0.00
0.00	0.00	36,800.00	0.00	5031-5000-4953	Trans - Fair Grounds	0.00	950.00	950.00	0.00	0.00
605,366.22	695,292.49	622,852.00	0.00		Interfund Transfers Totals:	0.00	740,676.00	740,676.00	0.00	0.00
				R90	Fund Balances					
154,761.61	182,102.82	72,000.00	0.00	5031-5000-4995	Beginning Fund Balance	0.00	100,000.00	100,000.00	0.00	0.00
154,761.61	182,102.82	72,000.00	0.00		Fund Balances Totals:	0.00	100,000.00	100,000.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		REVENUES TOTALS:	0.00	1,277,176.00	1,277,176.00	0.00	0.00
				E10	Personnel Services					
297,169.80	279,755.67	291,002.00	0.00	5031-5000-5000	Salaries and Wages	8.00	314,535.00	306,424.00	0.00	0.00
14,224.08	4,101.52	0.00	0.00	5031-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
5,754.35	9,147.24	6,800.00	0.00	5031-5000-5011	Overtime	0.00	12,000.00	6,800.00	0.00	0.00
23,475.41	21,357.30	22,781.00	0.00	5031-5000-5110	FICA	0.00	24,062.00	23,962.00	0.00	0.00
228.55	263.44	277.00	0.00	5031-5000-5120	Workmans Compensation Tax	0.00	277.00	276.00	0.00	0.00
57,998.20	72,693.42	88,800.00	0.00	5031-5000-5130	Medical Insurance	0.00	108,540.00	108,540.00	0.00	0.00
0.00	3,562.52	0.00	0.00	5031-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
195.24	220.16	159.00	0.00	5031-5000-5133	Life Insurance	0.00	158.00	158.00	0.00	0.00
137.70	259.20	1,464.00	0.00	5031-5000-5134	Short Term Disability	0.00	1,464.00	1,464.00	0.00	0.00
38,753.49	46,073.40	50,627.00	0.00	5031-5000-5140	Retirement - General	0.00	52,092.00	52,092.00	0.00	0.00
7,294.35	5,127.71	5,212.00	0.00	5031-5000-5156	Unemployment Compensation	0.00	4,718.00	4,698.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
8,825.62	7,549.45	5,957.00	0.00	5031-5000-5157	Workmans Compensation	0.00	6,291.00	6,264.00	0.00	0.00
454,056.79	450,111.03	473,079.00	0.00		Personnel Services Totals:	8.00	524,137.00	510,678.00	0.00	0.00
				E20	Material and Services					
3,031.00	600.00	1,500.00	0.00	5031-5000-6001	Advertising	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,100.00	0.00	0.00	5031-5000-6001	Entertainment	0.00	65,000.00	65,000.00	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
0.00	2,345.63	6,000.00	0.00	5031-5000-6120	Committee Expenses	0.00	4,000.00	4,000.00	0.00	0.00
27,654.94	747.50	1,000.00	0.00	5031-5000-6200	Contract Services	0.00	51,000.00	51,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5031-5000-6200	Contract Personnel Services	0.00	15,000.00	15,000.00	0.00	0.00
0.00	602.35	0.00	0.00	5031-5000-6201	Consultant Services	0.00	150.00	150.00	0.00	0.00
926.35	0.00	1,000.00	0.00	5031-5000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
2,428.25	13,241.60	4,000.00	0.00	5031-5000-6202	Legal Fees	0.00	5,000.00	5,000.00	0.00	0.00
0.00	179.60	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	400.00	500.00	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
0.00	2,515.95	1,500.00	0.00	5031-5000-6233	Website Hosting Services	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,680.72	500.00	0.00	5031-5000-6234	Lock Repair & Replace	0.00	1,200.00	1,200.00	0.00	0.00
0.00	6,964.00	0.00	0.00	5031-5000-6234	Security & Alarms	0.00	1,100.00	1,100.00	0.00	0.00
0.00	115.25	250.00	0.00	5031-5000-6235	Janitorial Services	0.00	2,000.00	2,000.00	0.00	0.00
0.00	1,022.03	500.00	0.00	5031-5000-6235	Plumbing Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,945.10	500.00	0.00	5031-5000-6236	Heating & Air Repair	0.00	1,500.00	1,500.00	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	139.00	200.00	0.00	5031-5000-6265	Computer Hardware Maint	0.00	0.00	0.00	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
0.00	0.00	0.00	0.00	5031-5000-6272	Fair Judges	0.00	0.00	0.00	0.00	0.00
0.00	600.00	0.00	0.00	5031-5000-6300	Donations	0.00	100.00	100.00	0.00	0.00
952.48	1,689.59	2,300.00	0.00	5031-5000-6310	Dues & Fees	0.00	2,300.00	2,300.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6311	Bank Fees	0.00	0.00	0.00	0.00	0.00
343.00	343.00	350.00	0.00	5031-5000-6323	Bonds	0.00	800.00	800.00	0.00	0.00
0.00	15,880.97	2,500.00	0.00	5031-5000-6330	Equipment	0.00	6,500.00	6,500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	381.90	500.00	0.00	5031-5000-6330	Office Equipment	0.00	500.00	500.00	0.00	0.00
0.00	2,206.40	2,000.00	0.00	5031-5000-6331	Office Furniture	0.00	500.00	500.00	0.00	0.00
0.00	299.99	0.00	0.00	5031-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	414.50	0.00	0.00	5031-5000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	2,487.37	1,000.00	0.00	5031-5000-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
17,971.84	9,647.59	19,000.00	0.00	5031-5000-6333	Vehicle Fuel	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6339	Interest Expense	0.00	200.00	200.00	0.00	0.00
0.00	173.46	0.00	0.00	5031-5000-6404	Special Assessments	0.00	100.00	100.00	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
1,000.00	0.00	0.00	0.00	5031-5000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,400.38	0.00	0.00	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
1,251.15	6,979.66	2,000.00	0.00	5031-5000-6531	Supplies Equipment Rent	0.00	6,000.00	6,000.00	0.00	0.00
7,202.05	29,248.36	15,000.00	0.00	5031-5000-6535	Equipment Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
0.00	828.52	0.00	0.00	5031-5000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
28,939.37	9,647.42	40,000.00	0.00	5031-5000-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
17,855.16	19,461.75	12,000.00	0.00	5031-5000-6539	Grounds Maint & Repair	0.00	17,000.00	17,000.00	0.00	0.00
2,972.45	1,370.86	1,000.00	0.00	5031-5000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
1,456.86	2,391.61	500.00	0.00	5031-5000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
978.75	344.26	400.00	0.00	5031-5000-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
698.31	257.93	150.00	0.00	5031-5000-6603	Postage	0.00	150.00	150.00	0.00	0.00
0.00	234.60	0.00	0.00	5031-5000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	55.00	0.00	0.00	5031-5000-6605	Printing	0.00	1,000.00	1,000.00	0.00	0.00
0.00	10,342.66	8,000.00	0.00	5031-5000-6612	Janitorial Supplies	0.00	8,000.00	8,000.00	0.00	0.00
0.00	541.41	2,500.00	0.00	5031-5000-6612	Painting Supplies	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,127.47	6,000.00	0.00	5031-5000-6613	Elect Supplies & Repairs	0.00	4,000.00	4,000.00	0.00	0.00
0.00	20.00	0.00	0.00	5031-5000-6621	Uniform Maint & Repair	0.00	1,250.00	1,250.00	0.00	0.00
0.00	4,912.86	2,500.00	0.00	5031-5000-6630	Tires	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6640	Medical Supplies	0.00	500.00	500.00	0.00	0.00
0.00	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
105,760.34	0.00	0.00	0.00	5031-5000-6655	Fair Account Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,213.62	3,563.80	2,000.00	0.00	5031-5000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
34,010.57	32,709.15	38,000.00	0.00	5031-5000-6750	Utilities - Gas	0.00	38,000.00	38,000.00	0.00	0.00
34,116.92	37,944.18	35,000.00	0.00	5031-5000-6751	Utilities - Water & Sewer	0.00	35,000.00	35,000.00	0.00	0.00
70,889.56	70,194.60	60,000.00	0.00	5031-5000-6752	Utilities - Electricity	0.00	50,000.00	50,000.00	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
3,949.25	0.00	5,000.00	0.00	5031-5000-6753	Garbage Pickup	0.00	5,000.00	5,000.00	0.00	0.00
4,713.19	3,086.38	2,000.00	0.00	5031-5000-6755	Telephone	0.00	3,800.00	3,800.00	0.00	0.00
0.00	1,504.80	1,000.00	0.00	5031-5000-6756	Data Service Charges	0.00	1,200.00	1,200.00	0.00	0.00
3,531.49	3,959.29	4,000.00	0.00	5031-5000-6756	Irrigation	0.00	4,000.00	4,000.00	0.00	0.00
375,247.28	308,450.07	292,150.00	0.00		Material and Services Totals:	0.00	409,350.00	409,350.00	0.00	0.00
				E21	Interdepartmental Charges					
36,098.00	34,035.00	34,728.00	0.00	5031-5000-6990	Internal Services	0.00	38,874.00	42,891.00	0.00	0.00
0.00	1,122.00	1,176.00	0.00	5031-5000-6992	Steering Comm Hardware Chg	0.00	1,588.00	1,588.00	0.00	0.00
0.00	1,359.00	1,425.00	0.00	5031-5000-6993	Steering Comm User Chg	0.00	2,000.00	2,000.00	0.00	0.00
31,000.00	29,112.00	28,325.00	0.00	5031-5000-6994	Risk Management	0.00	26,228.00	11,368.00	0.00	0.00
58,049.00	54,513.00	55,690.00	0.00	5031-5000-6995	Insurance Liability	0.00	51,564.00	51,564.00	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	2,879.59	200.00	0.00	5031-5000-6998	Fees - Internal	0.00	600.00	600.00	0.00	0.00
0.00	1,726.96	1,200.00	0.00	5031-5000-6999	Office Supplies - Internal	0.00	700.00	700.00	0.00	0.00
0.00	792.04	500.00	0.00	5031-5000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	100.00	0.00	0.00	5031-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	4,979.64	2,000.00	0.00	5031-5000-6999	Solid Waste Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
125,147.00	130,619.23	125,244.00	0.00		Interdepartmental Charges Totals:	0.00	124,554.00	113,711.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	30,000.00	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
8,299.00	0.00	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	0.00	0.00	0.00	0.00
0.00	48,973.00	0.00	0.00	5031-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7031	Fencing	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
8,299.00	48,973.00	30,000.00	0.00		Capital Outlay Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E40	Debt Service					
0.00	0.00	0.00	0.00	5031-5000-8001	Note Payable Principal	0.00	0.00	5,566.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-8002	Note Payable Interest	0.00	0.00	660.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	6,226.00	0.00	0.00
				E41	Interdepartmental Charges					
233,231.13	173,033.94	123,000.00	0.00	5031-5000-8801	Interfund Loan Principal	0.00	61,000.00	61,000.00	0.00	0.00
927.01	416.32	0.00	0.00	5031-5000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
234,158.14	173,450.26	123,000.00	0.00		Interdepartmental Charges Totals:	0.00	61,000.00	61,000.00	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	5,106.11	0.00	0.00	5031-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
0.00	5,106.11	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	56,545.00	0.00	5031-5000-9800	Operating Contingency	0.00	128,135.00	146,211.00	0.00	0.00
0.00	0.00	56,545.00	0.00		Contigencies Totals:	0.00	128,135.00	146,211.00	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
				E90	Unappropriated Fund Balance					
182,102.82	150,325.61	0.00	0.00	5031-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
182,102.82	150,325.61	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		EXPENDITURES TOTALS:	8.00	1,277,176.00	1,277,176.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		DEPARTMENT REVENUES	0.00	1,277,176.00	1,277,176.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		DEPARTMENT EXPENSES	8.00	1,277,176.00	1,277,176.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,379,011.03	1,267,035.31	1,100,018.00	0.00		FUND REVENUES	0.00	1,277,176.00	1,277,176.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		FUND EXPENSES	8.00	1,277,176.00	1,277,176.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	(8.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,379,011.03	1,267,035.31	1,100,018.00	0.00		REPORT REVENUES	0.00	1,277,176.00	1,277,176.00	0.00	0.00
1,379,011.03	1,267,035.31	1,100,018.00	0.00		REPORT EXPENSES	8.00	1,277,176.00	1,277,176.00	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

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	5032-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	4,625.00	53,000.00	0.00	5032-5000-4352	Fees - Admission	0.00	56,000.00	56,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-4353	Sales - Concessions	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	12,500.00	0.00	5032-5000-4353	Sales - Beer & Wine	0.00	17,500.00	17,500.00	0.00	0.00
0.00	114,631.56	33,000.00	0.00	5032-5000-4353	Sales - Events	0.00	39,000.00	39,000.00	0.00	0.00
0.00	185.00	6,500.00	0.00	5032-5000-4353	Sales - RV Parking	0.00	6,000.00	6,000.00	0.00	0.00
0.00	950.00	38,000.00	0.00	5032-5000-4353	Sales - Vendor Contracts	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	40,000.00	0.00	5032-5000-4353	Sponsorships	0.00	30,000.00	30,000.00	0.00	0.00
0.00	120,391.56	183,000.00	0.00		Charges for Service Totals:	0.00	185,500.00	185,500.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	5032-5000-4398	Fees - Internal	0.00	550.00	550.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	550.00	550.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5032-5000-4400	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
				R51	State of Oregon					
0.00	50,963.61	50,000.00	0.00	5032-5000-4553	Oregon Fairs	0.00	53,000.00	53,000.00	0.00	0.00
0.00	50,963.61	50,000.00	0.00		State of Oregon Totals:	0.00	53,000.00	53,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	5,106.11	0.00	0.00	5032-5000-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	5,106.11	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	176,461.28	233,000.00	0.00		REVENUES TOTALS:	0.00	239,050.00	239,050.00	0.00	0.00
				E20	Material and Services					
0.00	7,302.00	8,000.00	0.00	5032-5000-6001	Advertising	0.00	6,000.00	6,000.00	0.00	0.00
0.00	36,499.82	60,000.00	0.00	5032-5000-6001	Entertainment	0.00	85,000.00	85,000.00	0.00	0.00
0.00	19,784.22	11,000.00	0.00	5032-5000-6200	Contract Services	0.00	45,000.00	45,000.00	0.00	0.00
0.00	59,884.31	36,050.00	0.00	5032-5000-6200	Contract Personnel Services	0.00	60,000.00	60,000.00	0.00	0.00
0.00	9,849.51	8,000.00	0.00	5032-5000-6272	Fair Judges	0.00	8,500.00	8,500.00	0.00	0.00
0.00	100.00	0.00	0.00	5032-5000-6300	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	176.66	0.00	0.00	5032-5000-6311	Bank Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6404	Special Assessments	0.00	100.00	100.00	0.00	0.00
0.00	15,907.75	18,400.00	0.00	5032-5000-6531	Supplies Equipment Rent	0.00	18,400.00	18,400.00	0.00	0.00
0.00	211.51	0.00	0.00	5032-5000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
0.00	6,355.04	2,000.00	0.00	5032-5000-6601	Supplies - Other	0.00	7,500.00	7,500.00	0.00	0.00
0.00	116.32	0.00	0.00	5032-5000-6603	Postage	0.00	300.00	300.00	0.00	0.00
0.00	1,006.00	0.00	0.00	5032-5000-6605	Printing	0.00	1,500.00	1,500.00	0.00	0.00
0.00	4,273.00	1,500.00	0.00	5032-5000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	275.96	550.00	0.00	5032-5000-6623	Food	0.00	300.00	300.00	0.00	0.00
0.00	7,124.00	9,000.00	0.00	5032-5000-6652	Supplies - Exhibit	0.00	150.00	150.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-6655	Fair Account Expense	0.00	0.00	0.00	0.00	0.00
0.00	6,147.60	0.00	0.00	5032-5000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	1,447.58	1,700.00	0.00	5032-5000-6753	Garbage Pickup	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6998	Fees - Internal	0.00	550.00	550.00	0.00	0.00
0.00	176,461.28	166,200.00	0.00		Material and Services Totals:	0.00	238,100.00	238,100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	36,800.00	0.00	5032-5000-9503	Trans - Fairgrounds	0.00	950.00	950.00	0.00	0.00
0.00	0.00	36,800.00	0.00		Interfund Transfers Totals:	0.00	950.00	950.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	30,000.00	0.00	5032-5000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contigencies Totals:	0.00	0.00	0.00	0.00	0.00
0.00	176,461.28	233,000.00	0.00		EXPENDITURES TOTALS:	0.00	239,050.00	239,050.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	176,461.28	233,000.00	0.00		DEPARTMENT REVENUES	0.00	239,050.00	239,050.00	0.00	0.00
0.00	176,461.28	233,000.00	0.00		DEPARTMENT EXPENSES	0.00	239,050.00	239,050.00	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	176,461.28	233,000.00	0.00		FUND REVENUES	0.00	239,050.00	239,050.00	0.00	0.00
0.00	176,461.28	233,000.00	0.00		FUND EXPENSES	0.00	239,050.00	239,050.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	176,461.28	233,000.00	0.00		REPORT REVENUES	0.00	239,050.00	239,050.00	0.00	0.00
0.00	176,461.28	233,000.00	0.00		REPORT EXPENSES	0.00	239,050.00	239,050.00	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
2016-2017 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 create a community where the healthy choice is the natural choice through community engagement, promoting health equity, and providing excellent service.

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 525 births and 1,100 deaths annually, and issue over 1600 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 800 inspections of these facilities annually to ensure that facility operations are in compliance with the governing Oregon Administrative Rules. We also are required to provide food handler training to food service workers within 30 days of their employment, and to review plans for any new or modified licensed facilities. We are responsible for reviewing the menus and food handling procedures proposed for over 200 events providing food and or beverages to members 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 171 small public drinking water systems operating in Klamath County. We are required to inspect these systems every three to five years, monitor the systems for compliance with required monthly and quarterly sampling of, notify operators and issue public notices when water test results do not meet standards, and assist system operators to take appropriate corrective action when needed.

- **Communicable and Infectious Disease Control and Prevention**—mandated by ORS 431.416 (2) (a) and ORS 433.006
  The Acute and Communicable Disease Prevention program is responsible to collect and analyze disease reports, detect and investigate outbreaks of 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

receives and follows up on an average of 600 notifications of these reportable diseases per year. We provide an average of 400 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 600 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 850 residents annually through 1500 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 80 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 90 families receives these services yearly.

  In addition, our department is responding to new state and national mandated Title V priorities by supporting evidence-informed strategies and measures that directly aim to increase maternal and child health. Two priority areas have been identified: enhancing physical activity for grade school children and providing preventative oral hygiene programs for children under the age of 5. Public Health plans to address these issues by collaborating with local partners to support HB3141 (school physical education law),

improve safe and active transportation options for children and families, and implement the "First Tooth Program" in partnership with local primary care providers.

- **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 1800 families. More than 4000 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:

Over the past few years public health has taken a critical look at the way we do business to find efficiencies and opportunities for improvement. Our biggest success has been in implementation of cost analysis to ensure all fees set by the department achieve full cost recovery. In addition, public health has participated in a group created by the State of Oregon to successfully negotiate commercial insurance contracts that achieve 100% cost reimbursement for insured patients. This has more than doubled the number of insurance companies that we contract with.

While public health has achieved success in our ability to bring in revenue for billable services, we still deal with the challenge of lack of funding adequate to meet our statutory and contractual requirements for non-billable services such as Communicable Disease Control and Air Quality. Funding, both state and federal, for most programs has not kept pace with increasing 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 had historically come from the intergovernmental transfer from Klamath County's alcohol and tobacco tax revenues which are earmarked for public health and safety use. In 2012-2013, these "sin tax" revenues were reassigned to support shortfalls in the Sheriff's Department.

Since 2012 public health has seen a significant reduction in general fund support from over $300,000 to $60,000 in 2015/2016. This reduction was made possible by our ability to use beginning balances to offset shortfalls in certain areas. Prior to 2012 systems, such as cost analysis, were not in place to fully capture accurate costs of programs, this led to a chronic under billing of grants, shortages which were offset by the general fund. In 2012, the state allowed the department to rebill 1 years' worth of grants that had been short billed. This resulted in more revenue for that year (grants and general fund combined) than the cost of services for that year. The department responded by reducing the general fund requests each year to allow those balances to be used up. It is anticipated that by the end of FY 2015/2016 those balances will be mostly gone. Therefore, the department's true need is a total of $169,000 in interdepartmental transfers to appropriately staff our department to meet our statutory and contractual requirements.

In 2016-17, the public health department has been allocated $98,000 in intergovernmental transfers and $33,000 in internal contract services, to help offset these funding challenges. An additional $38,000 in general fund support is needed by public health to avoid reduction of needed personnel.

The ability of the department to fully capture and record costs of our programs, through mechanisms such as cost analysis, allows the department to be confident that the request for general fund is reflective of actual need. The public health department has reduced staffing in communicable disease in order to balance the budget with the portion of general fund allocated through initial budget assumptions made by the Board of County Commissioners. It should be noted that this reduction puts a major limitation on our capacity to adequately address communicable disease needs.

The use of tasks in the Springbrook accounting system, as well as internally developed mechanisms, continue 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.

Budget Overview:

Public Health Emergency Preparedness 2410-4010-4029

Major Expenditures: Public Health Emergency Preparedness's personal service total is $66,028.48 with a total of 0.83 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 1.03 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 $317,270.77. The FTE for this division is 4.40 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 $68,000 is expected for FY 16/17 to subsidize $3,000 of costs in the exempt licensed facility and $65,000 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 $20,000 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 $418,762.67 with a total of 5.74 FTE which includes an allocated portion of administrative personnel. The Clinic Services Division spends up to $95,000 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 $64,000 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 $108,424 in State and Federal funding for their programs. Clinic Services receives reimbursement payments from eligible patient visits. $130,000 from Oregon Contraceptive Care (CCare) and $121,000 from Medicaid (Oregon Health Plan) is projected for receipt in 2016-17. Revenues from fees for service from private insurance and patient payments are expected to be $51,950. Revenues of $80,000 are expected for Medicaid Administrative Claiming. In addition, the general fund subsidy of $64,000 will help to support Clinic Services.

Community Nursing Outreach Program 2410-4010-4047

Major Expenditures: The Community Outreach personal service total is $228,097.37 with a total of 2.72 FTE which includes an allocated portion of administrative personnel. Nursing Outreach pays out up to $92,500 in matching funds in order to receive reimbursement for each qualifying visit.

Major Revenues: The revenue received for qualifying visits is anticipated to generate $253,000 in 2016-17, a portion of this funding is being used to support immunizations and WIC funding. 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 $369,984.96 with a total of 6.06 FTE which includes an allocated portion of administrative personnel. Personal service takes up 89% 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 16/17 is $418,000 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 $308,400.47 with a total of 4.42 FTE which includes an allocated portion of administrative personnel.

Major Revenues: Health Promotion Disease Prevention receives $412,700 in State and Federal funding for their programs.

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 16/17 the Targeted Case Management (TCM) program for children enrolled in managed coverage under Cascade Health Alliance (CHA) is expected to roll into the CCO global budget, after a delay in FY 15/16. 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. There is now anticipated change in reimbursement as a result of this partnership.

Another significant change in the Public Health Budget is the reduction of the Senior Public Health Nurse to a .80 FTE. This lead position is a critical position within the communicable disease program, but cannot be supported without the additional $38,000 in general fund.

Key Issues:

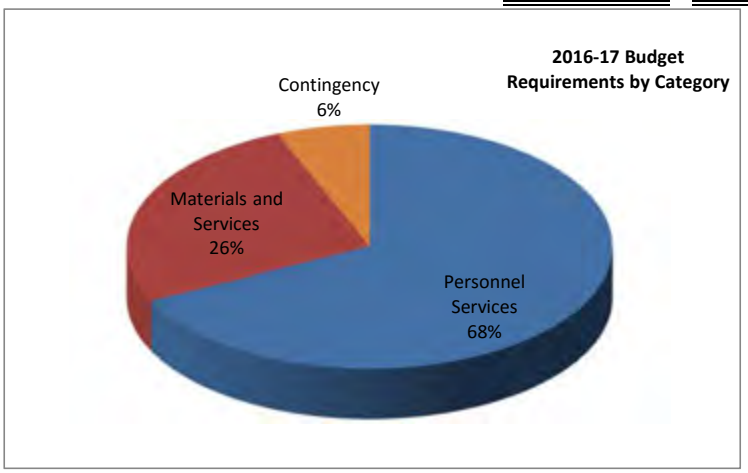
Significant issues facing the Department are the challenges that will be posed by the requirement for all State and local health departments to achieve accreditation in order to continue to be eligible to receive the federal funding, which constitutes 90% of the funds provided us by the State. So far the department has successfully completed a Community Health Assessment, a Community Health Improvement Plan, and a Strategic Plan. However, our lack of funding to support these efforts has made it difficult for us to maintain steady progress toward applying. The department continues to seek funding to support these efforts and hopes to apply for accreditation in FY 17/18.

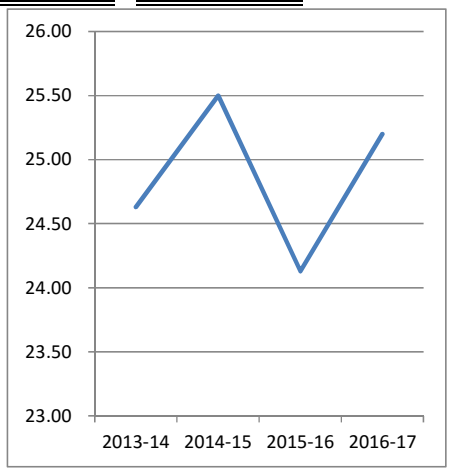
Another looming issue is the fast pace changes coming out of Public Health Modernization in the state of Oregon. The department is currently undergoing a self-assessment of our capacity and expertise to carry out public health responsibilities as defined by Oregon Public Health Modernization. That information will be compiled into a report that will be shared with legislators in June of 2016.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
4010 Public Health

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,454,059	1,532,905	1,691,187	1,785,601
Materials and Services	978,725	951,469	712,698	686,586
Capital Outlay	-	-	100	100
Debt Service	8,339	-	-	-
Subtotal Current Expenditures	**2,441,123**	**2,484,374**	**2,403,985**	**2,472,287**
Interfund Transfers	60,148	42,819	-	-
Contingency	-	-	368,972	163,486
Unappropriated Fund Balance	310,847	431,296	-	-
Subtotal Noncurrent Expenditures	**370,995**	**474,115**	**368,972**	**163,486**
Total Requirements by Budgetary Category	**2,812,118**	**2,958,489**	**2,772,957**	**2,635,773**
Requirements by Fund				
Public Health (2410)	2,405,110	2,958,489	2,772,957	2,635,773
Commission on Children & Families (2440)	407,008	-	-	-
Total Requirements by Fund	**2,812,118**	**2,958,489**	**2,772,957**	**2,635,773**
Resources by Budgetary Category				
Licenses, Fees and Permits	177,250	203,748	174,400	174,400
Intergovernmental	1,373,532	1,510,444	1,251,084	1,263,699
Charges for Services	666,471	722,355	777,150	773,598
Investment Earnings	982	1,039	-	-
Interfund Transfers	166,438	193,207	60,000	98,000
Sale of Capital Assets	1,525	-	-	-
Miscellaneous	3,557	16,849	-	-
Beginning Fund Balance	422,363	310,847	510,323	326,076
Total Resources by Budgetary Category	**2,812,118**	**2,958,489**	**2,772,957**	**2,635,773**
Full-Time Employee Equivalents	24.63	25.50	24.13	25.20

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Environmental Health/Air Quality	410,341	317,273	4.40
Clinic Nursing	648,075	418,763	5.74
Nursing Outreach	480,650	228,097	2.72
Women Infant Children	443,732	369,985	6.06
Health Promotion Disease Prevent	412,700	308,402	4.42
Vital Records	114,918	77,052	1.03
Emergency Prepareness	80,157	66,029	0.83
Equipment Reserve	45,200	-	-
Total Mandates	**2,635,773**	**1,785,601**	**25.20**





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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	
EH																		
Public Health/Administration	Filled	Manager - Public Health	0.1400	.1400 Non-Union	Non-Union	UF27	4	$8,761.86	$131.43	$670.28	$175.24	$4.82	$1,688.40	$0.00	$2.00	$25.62	$1,489.52	$12,949.16
Public Health/Environmental Health	Vacant	Reg. Environ Hlth Spec (O/C)	1.0000	Full-time Local 121	Non-Union	LH19	1	$41,099.16	$616.49	$3,144.09	$821.98	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,986.86	$64,960.31
Public Health/Environmental Health	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	7	$32,940.71	$494.11	$2,519.96	$658.81	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,599.92	$54,505.25
Public Health/Administration	Filled	Public Health Director	0.1600	.1600 Department Head	Non-union	DF13	5	$12,106.43	$181.60	$926.14	$242.13	$5.51	$1,929.60	$0.00	$9.29	$29.28	$2,058.09	$17,488.07
Public Health/Environmental Health	Filled	Reg. Environ Hlth Spec	1.0000	Full-time Local 121	Local 121	LH20	7	$54,214.26	$813.21	$4,147.39	$1,084.29	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,216.42	$81,767.31
Public Health/Environmental Health	Filled	Manager - Eivronmental Health	0.6000	.6000 Non-Union	Non-Union	UF27	5	$37,171.58	$557.57	$2,843.63	$743.43	$20.67	$7,236.00	$0.00	$8.57	$109.80	$6,319.17	$55,010.42
Public Health/Administration	Filled	Program Specialist (AQ & PHEP)	0.5000	.5000 Local 121	Local 121	LH13	7	$19,074.82	$286.12	$1,459.22	$381.50	$17.23	$6,030.00	$0.00	$7.14	$91.50	$3,242.72	$30,590.25
			4.4000					**$205,368.82**	**$3,080.53**	**$15,710.71**	**$4,107.38**	**$151.59**	**$53,064.00**	**$0.00**	**$69.84**	**$805.20**	**$34,912.70**	**$317,270.77**
Clinic																		
Public Health/Administration	Filled	Administrative Assistant	0.2500	.2500 Non-Union	Non-Union	UH20	3	$10,232.43	$153.49	$782.78	$204.65	$8.61	$3,015.00	$0.00	$3.57	$45.75	$1,739.51	$16,185.79
Public Health/Administration	Filled	Manager - Public Health	0.3300	.3300 Non-Union	Non-Union	UF27	4	$20,652.95	$309.79	$1,579.95	$413.06	$11.37	$3,979.80	$0.00	$4.71	$60.39	$3,511.00	$30,523.03
Public Health/Community Health	Vacant	Senior Community Health Nurse	0.5500	.5500 ONA	ONA	OF02-FT	3	$34,433.92	$516.51	$2,634.19	$688.68	$18.95	$8,321.40	$0.00	$9.85	$126.27	$5,853.77	$52,603.54
Public Health/Community Health	Filled	Health Officer	0.0000	Part-time Non-Union				$6,000.00	$90.00	$459.00	$120.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,669.00
Public Health/Community Health	Filled	Public Health Nurse	0.2500	.2500 Non-Union	ONA	OF01-PT	4	$14,171.67	$212.58	$1,084.13	$283.43	$8.61	$0.00	$0.00	$0.00	$0.00	$0.00	$15,760.43
Public Health/Community Health	Filled	Public Health Nurse	0.2500	.2500 Non-Union	ONA	OF01-PT	2	$13,106.69	$196.60	$1,002.66	$262.13	$8.61	$0.00	$0.00	$0.00	$0.00	$0.00	$14,576.70
Public Health/Community Health	Filled	Nurse Practitioner	0.2000	.2000 Non-Union	Non-Union	UH36	5	$19,157.07	$287.36	$1,465.52	$383.14	$6.89	$2,412.00	$0.00	$2.86	$36.60	$0.00	$23,751.43
Public Health/Administration	Filled	Public Health Director	0.2100	.2100 Department Head	Non-union	DF13	5	$15,899.56	$238.49	$1,216.32	$317.99	$7.23	$2,532.60	$0.00	$12.20	$38.43	$2,702.93	$22,965.75
Public Health/Community Health	Filled	Public Health Nurse	1.0000	Full-time ONA	ONA	OF01-FT	3	$56,096.84	$841.45	$4,291.41	$1,121.94	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,536.46	$84,179.83
Public Health/Community Health	Filled	Registration Clerk	0.9500	.9500 Local 121	Local 121	LH09	1	$25,602.12	$384.03	$1,958.56	$512.04	$32.73	$11,457.00	$0.00	$13.57	$173.85	$4,352.36	$44,486.26
Public Health/Community Health	Filled	Billing Coordinator - PH	0.7500	.7500 Local 121	Local 121	LH14	3	$25,902.80	$388.54	$1,981.56	$518.06	$25.84	$9,045.00	$0.00	$10.71	$137.25	$4,403.48	$42,413.24
Public Health/Community Health	Filled	Medical Assistant	1.0000	Full-time Local 121	Local 121	LH10	7	$32,940.71	$494.11	$2,519.96	$658.81	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,599.92	$54,505.25
Public Health/Community Health		Public Health Nurse						$9,125.00	$136.88	$698.06	$182.50	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,142.44
			5.7400					**$283,321.75**	**$4,249.83**	**$21,674.11**	**$5,666.44**	**$197.75**	**$64,882.80**	**$0.00**	**$86.02**	**$984.54**	**$37,699.43**	**$418,762.67**
Outreach																		
Public Health/Administration	Filled	Administrative Assistant	0.1400	.1400 Non-Union	Non-Union	UH20	3	$5,730.16	$85.95	$438.36	$114.60	$4.82	$1,688.40	$0.00	$2.00	$25.62	$974.13	$9,064.04
Public Health/Administration	Filled	Manager - Public Health	0.1100	.1100 Non-Union	Non-Union	UF27	4	$6,884.32	$103.26	$526.65	$137.69	$3.79	$1,326.60	$0.00	$1.57	$20.13	$1,170.33	$10,174.34
Public Health/Community Health	Vacant	Public Health Nurse - DHS	1.0000	Full-time ONA	ONA	OF01-FT	3	$55,330.01	$829.95	$4,232.75	$1,106.60	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,406.10	$83,197.14
Public Health/Community Health	Vacant	Senior Community Health Nurse	0.2500	.2500 ONA	ONA	OF02-FT	4	$15,651.78	$234.78	$1,197.36	$313.04	$8.61	$3,859.20	$0.00	$4.57	$58.56	$2,660.80	$23,988.70
Public Health/Administration	Filled	Public Health Director	0.1200	.1200 Department Head	Non-union	DF13	5	$9,085.46	$136.28	$695.04	$181.71	$4.13	$1,447.20	$0.00	$6.97	$21.96	$1,544.53	$13,123.29
Public Health/Community Health	Filled	Public Health Nurse	1.0000	Full-time ONA	ONA	OF01-FT	3	$55,473.43	$832.10	$4,243.72	$1,109.47	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,430.48	$83,380.93
Public Health/Community Health	Filled	Registration Clerk	0.0500	.0500 Local 121	Local 121	LH09	1	$1,347.48	$20.21	$103.08	$26.95	$1.72	$603.00	$0.00	$0.71	$9.15	$229.07	$2,341.38
Public Health/Community Health	Filled	Billing Coordinator - PH	0.0500	.0500 Local 121	Local 121	LH14	3	$1,726.85	$25.90	$132.10	$34.54	$1.72	$603.00	$0.00	$0.71	$9.15	$293.57	$2,827.55
			2.7200					**$151,229.49**	**$2,268.44**	**$11,569.06**	**$3,024.59**	**$93.71**	**$33,647.40**	**$0.00**	**$45.10**	**$510.57**	**$25,709.01**	**$228,097.37**
WIC																		
Public Health/Administration	Filled	Manager - Public Health	0.1200	.1200 Non-Union	Non-Union	UF27	4	$7,510.16	$112.65	$574.53	$150.20	$4.13	$1,447.20	$0.00	$1.71	$21.96	$1,276.73	$11,099.28
Public Health/Women Infants Children	Filled	Office Specialist	1.0000	Full-time Local 121	Local 121	LH12	2	$30,916.42	$463.75	$2,365.11	$618.33	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,255.79	$51,911.13
Public Health/Women Infants Children	Filled	Office Specialist	1.0000	Full-time Local 121	Local 121	LH12	3	$31,144.84	$467.17	$2,382.58	$622.90	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,294.62	$52,203.85
Public Health/Administration	Filled	Public Health Director	0.1400	.1400 Department Head	Non-union	DF13	5	$10,599.71	$159.00	$810.88	$211.99	$4.82	$1,688.40	$0.00	$8.13	$25.62	$1,801.95	$15,310.50
Public Health/Women Infants Children	Filled	WIC Coordinator	0.8000	.8000 Non-Union	Non-Union	UF23 - 0.80	7	$35,714.15	$535.71	$2,732.13	$714.28	$27.56	$12,060.00	$0.00	$14.23	$183.00	$6,071.41	$58,052.47
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	4	$35,701.40	$535.52	$2,731.16	$714.03	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,069.24	$58,043.08
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	7	$40,870.09	$613.05	$3,126.56	$817.40	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,947.92	$64,666.76
Public Health/Women Infants Children	Filled	Community Nutrition Wrkr	1.0000	Full-time Local 121	Local 121	LH14	4	$36,212.38	$543.19	$2,770.25	$724.25	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,156.10	$58,697.89
			6.0600					**$228,669.16**	**$3,430.04**	**$17,493.19**	**$4,573.38**	**$208.78**	**$75,495.60**	**$0.00**	**$95.47**	**$1,145.58**	**$38,873.76**	**$369,984.96**
HPDP																		
Public Health/Administration	Filled	Administrative Assistant	0.1600	.1600 Non-Union	Non-Union	UH20	3	$6,548.76	$98.23	$500.98	$130.98	$5.51	$1,929.60	$0.00	$2.28	$29.28	$1,113.29	$10,358.91
Public Health/Administration	Filled	Manager - Public Health	0.1200	.1200 Non-Union	Non-Union	UF27	5	$7,510.16	$112.65	$574.53	$150.20	$4.13	$1,447.20	$0.00	$1.71	$21.96	$1,276.73	$11,099.28
Public Health/Community Health	Filled	Program Manager (Prom. & Prev.)	1.0000	Full-time Non-Union	Non-Union	UF25	2	$48,876.16	$733.14	$3,739.03	$977.52	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,308.95	$74,926.53
Public Health/Administration	Filled	Public Health Director	0.1400	.1400 Department Head	Non-union	DF13	5	$10,599.71	$159.00	$810.88	$211.99	$4.82	$1,688.40	$0.00	$8.13	$25.62	$1,801.95	$15,310.50
Public Health/Community Health	Filled	Program Coordinator (RHEC)	1.0000	Full-time Local 121 Salaried	Local 121	LF19	1	$40,789.93	$611.85	$3,120.43	$815.80	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,934.29	$64,564.03
Public Health/Community Health	Filled	Program Coordinator (RHEC)	1.0000	Full-time Local 121 Salaried	Local 121	LF19	1	$41,035.12	$615.53	$3,139.19	$820.70	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,975.97	$64,878.23
Public Health/Community Health	Filled	Program Coordinator (TPEP)	1.0000	Full-time Local 121 Salaried	Local 121	LF19	2	$42,896.02	$643.44	$3,281.55	$857.92	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,292.32	$67,262.99
			4.4200					**$198,255.86**	**$2,973.84**	**$15,166.57**	**$3,965.12**	**$152.28**	**$53,305.20**	**$0.00**	**$69.25**	**$808.86**	**$33,703.50**	**$308,400.47**
Vitals																		
Public Health/Administration	Filled	Administrative Assistant	0.4000	.4000 Non-Union	Non-Union	UH20	3	$16,371.89	$245.58	$1,252.45	$327.44	$13.78	$4,824.00	$0.00	$5.71	$73.20	$2,783.22	$25,897.27
Public Health/Community Health	Filled	Billing Coordinator - PH	0.2000	.2000 Local 121	Local 121	LH14	3	$6,907.41	$103.61	$528.42	$138.15	$6.89	$2,412.00	$0.00	$2.86	$36.60	$1,174.26	$11,310.20
Public Health/Administration	Filled	Manager - Public Health	0.1400	.1400 Non-Union	Non-Union	UF27	4	$8,761.86	$131.43	$670.28	$175.24	$4.82	$1,688.40	$0.00	$2.00	$25.62	$1,489.52	$12,949.16
Public Health/Administration	Filled	Public Health Director	0.1900	.1900 Department Head	Non-union	DF13	5	$14,385.32	$215.78	$1,100.48	$287.71	$6.55	$2,291.40	$0.00	$11.04	$34.77	$2,445.50	$20,778.54
Public Health/Administration	Filled	Program Specialist (AQ & PHEP)	0.1000	.1000 Local 121	Local 121	LH13	7	$3,814.96	$57.22	$291.84	$76.30	$3.45	$1,206.00	$0.00	$1.43	$18.30	$648.54	$6,118.05

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	
			1.0300					$50,241.44	$753.62	$3,843.47	$1,004.83	$35.49	$12,421.80	$0.00	$23.03	$188.49	$8,541.05	$77,053.22
PHEP																		
Public Health/Administration	Filled	Administrative Assistant	0.0500	.0500 Non-Union	Non-Union	UH20	3	$2,046.49	$30.70	$156.56	$40.93	$1.72	$603.00	$0.00	$0.71	$9.15	$347.90	$3,237.16
Public Health/Administration	Filled	Manager - Public Health	0.0400	.0400 Non-Union	Non-Union	UF27	4	$2,503.39	$37.55	$191.51	$50.07	$1.38	$482.40	$0.00	$0.57	$7.32	$425.58	$3,699.76
Public Health/Environmental Health	Filled	Manager - Evironmental Health	0.4000	.4000 Non-Union	Non-Union	UF27	5	$24,538.66	$368.08	$1,877.21	$490.77	$13.78	$4,824.00	$0.00	$5.71	$73.20	$4,171.57	$36,362.98
Public Health/Administration	Filled	Public Health Director	0.0400	.0400 Department Head	Non-union	DF13	7	$3,028.49	$45.43	$231.68	$60.57	$1.38	$482.40	$0.00	$2.32	$7.32	$514.84	$4,374.43
Public Health/Administration	Filled	Program Specialist (AQ & PHEP)	0.3000	.3000 Local 121	Local 121	LH13	7	$11,444.89	$171.67	$875.53	$228.90	$10.34	$3,618.00	$0.00	$4.28	$54.90	$1,945.63	$18,354.15
			0.8300					$43,561.91	$653.43	$3,332.49	$871.24	$28.60	$10,009.80	$0.00	$13.60	$151.89	$7,405.52	$66,028.48
			25.2000					$1,160,648.44	$17,409.73	$88,789.61	$23,212.97	$868.19	$302,826.60	$0.00	$402.32	$4,595.13	$186,844.96	$1,785,597.94

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	49,387.76	0.00	0.00	3050-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	42,819.00	0.00	0.00	3050-4000-4944	Trans - PH HPDP	0.00	0.00	0.00	0.00	0.00
0.00	92,206.76	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	92,206.00	0.00	3050-4000-4995	Beginning Fund Balance	0.00	45,200.00	45,200.00	0.00	0.00
0.00	0.00	92,206.00	0.00		Fund Balances Totals:	0.00	45,200.00	45,200.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		REVENUES TOTALS:	0.00	45,200.00	45,200.00	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	100.00	0.00	3050-4000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-4000-7011	Vehicles Other	0.00	0.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	92,106.00	0.00	3050-4000-9800	Operating Contingency	0.00	45,200.00	45,100.00	0.00	0.00
0.00	0.00	92,106.00	0.00		Contigencies Totals:	0.00	45,200.00	45,100.00	0.00	0.00
				E81	Fund Balance & Reserves					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	92,206.76	0.00	0.00	3050-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	92,206.76	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		EXPENDITURES TOTALS:	0.00	45,200.00	45,200.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		DEPARTMENT REVENUES	0.00	45,200.00	45,200.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		DEPARTMENT EXPENSES	0.00	45,200.00	45,200.00	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	92,206.76	92,206.00	0.00		FUND REVENUES	0.00	45,200.00	45,200.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		FUND EXPENSES	0.00	45,200.00	45,200.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	92,206.76	92,206.00	0.00		REPORT REVENUES	0.00	45,200.00	45,200.00	0.00	0.00
0.00	92,206.76	92,206.00	0.00		REPORT EXPENSES	0.00	45,200.00	45,200.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	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
0.00	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
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	4011-4000-4398	Intradepartmental Service 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
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4011-4000-4400	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	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					
0.00	0.00	0.00	0.00	4011-4000-4499	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					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	Interfund Loan Proceeds					
0.00	0.00	0.00	0.00	4011-4000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
7,500.00	0.00	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
0.00	0.00	0.00	0.00	4011-4000-4942	Trans - PH Emerg Prep Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4943	Trans - PH Oral Health	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4943	Trans - PH Vital Records	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4011-4000-4944	Trans - PH Clinic Nursing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4944	Trans - PH Nursing Outreach	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4944	Trans - PH WIC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-4944	Trans - PH HPDP	0.00	0.00	0.00	0.00	0.00
7,500.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
38,338.75	0.00	0.00	0.00	4011-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
38,338.75	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
45,838.75	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	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
0.00	0.00	0.00	0.00	4011-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4011-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4011-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-5157	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					
0.00	0.00	0.00	0.00	4011-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	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
7,500.00	0.00	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
0.00	0.00	0.00	0.00	4011-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	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
0.00	0.00	0.00	0.00	4011-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6520	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4011-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	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
0.00	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
0.00	0.00	0.00	0.00	4011-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
7,500.00	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	4011-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	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
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	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					
8,338.75	0.00	0.00	0.00	4011-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4011-4000-8802	Interfund Loan Interest	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
				E70	Interfund Transfers					
30,000.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
30,000.00	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	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					
0.00	0.00	0.00	0.00	4011-4000-9990	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
45,838.75	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
45,838.75	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
45,838.75	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
45,838.75	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
45,838.75	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
45,838.75	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
45,838.75	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: vnoel
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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4029-4000-4400	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
				R42	Sale of Capital Assets					
1,525.00	0.00	0.00	0.00	4029-4000-4499	Sales - Surples Property	0.00	0.00	0.00	0.00	0.00
1,525.00	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	87,580.00	85,385.00	0.00	4029-4000-4600	Grants - Federal	0.00	79,000.00	79,000.00	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
0.00	0.00	0.00	0.00	4029-4000-4643	PH Emerg Preparedness Jul&Aug	0.00	0.00	0.00	0.00	0.00
85,385.00	0.00	0.00	0.00	4029-4000-4643	PH Emerg Preparedness Aug&Jun	0.00	0.00	0.00	0.00	0.00
85,385.00	87,580.00	85,385.00	0.00		Federal Government Totals:	0.00	79,000.00	79,000.00	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					
2,339.00	1,157.84	1,157.00	0.00	4029-4000-4995	Beginning Fund Balance	0.00	1,157.00	1,157.00	0.00	0.00
2,339.00	1,157.84	1,157.00	0.00		Fund Balances Totals:	0.00	1,157.00	1,157.00	0.00	0.00
89,249.00	88,737.84	86,542.00	0.00		REVENUES TOTALS:	0.00	80,157.00	80,157.00	0.00	0.00
				E10	Personnel Services					
52,333.15	46,649.24	50,944.00	0.00	4029-4000-5000	Salaries and Wages	0.83	43,562.00	43,562.00	0.00	0.00
20.97	7.56	0.00	0.00	4029-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,760.85	3,526.15	3,897.00	0.00	4029-4000-5110	FICA	0.00	3,332.00	3,332.00	0.00	0.00
81.58	28.89	34.00	0.00	4029-4000-5120	Workmans Compensation Tax	0.00	29.00	29.00	0.00	0.00
8,390.36	6,411.13	10,767.00	0.00	4029-4000-5130	Medical Insurance	0.00	10,010.00	10,010.00	0.00	0.00
0.00	1,499.13	0.00	0.00	4029-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
21.67	23.87	16.00	0.00	4029-4000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
18.46	32.46	178.00	0.00	4029-4000-5134	Short Term Disability	0.00	152.00	152.00	0.00	0.00
6,629.04	7,915.66	8,660.00	0.00	4029-4000-5140	Retirement - General	0.00	7,406.00	7,406.00	0.00	0.00
996.82	815.03	891.00	0.00	4029-4000-5156	Unemployment Compensation	0.00	653.00	653.00	0.00	0.00
1,087.63	1,016.04	1,019.00	0.00	4029-4000-5157	Workmans Compensation	0.00	871.00	871.00	0.00	0.00
73,340.53	67,925.16	76,406.00	0.00		Personnel Services Totals:	0.83	66,029.00	66,029.00	0.00	0.00
				E20	Material and Services					
21.88	206.35	0.00	0.00	4029-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	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
164.33	200.80	0.00	0.00	4029-4000-6310	Dues & Fees	0.00	200.00	200.00	0.00	0.00
14.93	0.00	0.00	0.00	4029-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
104.76	0.00	0.00	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
300.24	204.35	0.00	0.00	4029-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
279.60	0.00	0.00	0.00	4029-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
2,369.25	458.03	0.00	0.00	4029-4000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
51.16	107.49	537.00	0.00	4029-4000-6602	Copier Maint & Supplies	0.00	300.00	300.00	0.00	0.00
20.30	0.00	0.00	0.00	4029-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
26.05	6.10	0.00	0.00	4029-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
8.00	28.54	0.00	0.00	4029-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
456.94	0.00	0.00	0.00	4029-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6700	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
345.05	1,371.41	1,500.00	0.00	4029-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
(3.87)	305.24	838.00	0.00	4029-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
242.01	152.42	0.00	0.00	4029-4000-6755	Telephone	0.00	480.00	480.00	0.00	0.00
4,400.63	3,040.73	2,875.00	0.00		Material and Services Totals:	0.00	3,480.00	3,480.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,655.00	4,442.00	2,312.00	0.00	4029-4000-6990	Internal Services	0.00	2,095.00	2,260.00	0.00	0.00
4,307.00	2,112.00	2,090.00	0.00	4029-4000-6991	Facility Services	0.00	2,108.00	2,108.00	0.00	0.00
240.00	881.00	784.00	0.00	4029-4000-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
188.00	533.00	475.00	0.00	4029-4000-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
335.00	223.00	236.00	0.00	4029-4000-6994	Risk Management	0.00	280.00	121.00	0.00	0.00
625.00	415.00	464.00	0.00	4029-4000-6995	Insurance Liability	0.00	550.00	550.00	0.00	0.00
0.00	0.00	0.00	0.00	4029-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	231.99	500.00	0.00	4029-4000-6998	Vehicle Fuel - Internal	0.00	0.00	0.00	0.00	0.00
0.00	37.20	0.00	0.00	4029-4000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	24.88	400.00	0.00	4029-4000-6999	Office Supplies - Internal	0.00	300.00	300.00	0.00	0.00
0.00	3.55	0.00	0.00	4029-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
10,350.00	8,903.62	7,261.00	0.00		Interdepartmental Charges Totals:	0.00	6,230.00	6,236.00	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
0.00	0.00	0.00	0.00	4029-4000-9401	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
				E80	Contigencies					
0.00	0.00	0.00	0.00	4029-4000-9800	Operating Contingency	0.00	4,418.00	4,412.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	4,418.00	4,412.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,157.84	8,868.33	0.00	0.00	4029-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,157.84	8,868.33	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
89,249.00	88,737.84	86,542.00	0.00		EXPENDITURES TOTALS:	0.83	80,157.00	80,157.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
89,249.00	88,737.84	86,542.00	0.00		DEPARTMENT REVENUES	0.00	80,157.00	80,157.00	0.00	0.00
89,249.00	88,737.84	86,542.00	0.00		DEPARTMENT EXPENSES	0.83	80,157.00	80,157.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.83)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
89,249.00	88,737.84	86,542.00	0.00		FUND REVENUES	0.00	80,157.00	80,157.00	0.00	0.00
89,249.00	88,737.84	86,542.00	0.00		FUND EXPENSES	0.83	80,157.00	80,157.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(0.83)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
89,249.00	88,737.84	86,542.00	0.00		REPORT REVENUES	0.00	80,157.00	80,157.00	0.00	0.00
89,249.00	88,737.84	86,542.00	0.00		REPORT EXPENSES	0.83	80,157.00	80,157.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.83)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4039-4000-4300	Charges for Service	0.00	70,000.00	70,000.00	0.00	0.00
57,830.68	66,777.81	60,000.00	0.00	4039-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
57,830.68	66,777.81	60,000.00	0.00		Charges for Service Totals:	0.00	70,000.00	70,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	95.00	0.00	0.00	4039-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	95.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
645.82	1,039.44	0.00	0.00	4039-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
645.82	1,039.44	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					
32,662.06	40,497.34	51,000.00	0.00	4039-4000-4995	Beginning Fund Balance	0.00	44,918.00	44,918.00	0.00	0.00
32,662.06	40,497.34	51,000.00	0.00		Fund Balances Totals:	0.00	44,918.00	44,918.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		REVENUES TOTALS:	0.00	114,918.00	114,918.00	0.00	0.00
				E10	Personnel Services					
25,780.77	29,250.68	37,742.00	0.00	4039-4000-5000	Salaries and Wages	1.03	50,241.00	50,241.00	0.00	0.00
104.89	90.73	0.00	0.00	4039-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
1,959.82	2,160.69	2,887.00	0.00	4039-4000-5110	FICA	0.00	3,843.00	3,843.00	0.00	0.00
21.53	23.01	31.00	0.00	4039-4000-5120	Workmans Compensation Tax	0.00	35.00	35.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,431.14	7,173.43	9,879.00	0.00	4039-4000-5130	Medical Insurance	0.00	12,422.00	12,422.00	0.00	0.00
0.00	281.56	0.00	0.00	4039-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
12.26	18.46	16.00	0.00	4039-4000-5133	Life Insurance	0.00	23.00	23.00	0.00	0.00
10.60	24.73	163.00	0.00	4039-4000-5134	Short Term Disability	0.00	188.00	188.00	0.00	0.00
3,447.39	4,964.06	6,416.00	0.00	4039-4000-5140	Retirement - General	0.00	8,451.00	8,541.00	0.00	0.00
595.31	513.60	661.00	0.00	4039-4000-5156	Unemployment Compensation	0.00	754.00	754.00	0.00	0.00
613.64	583.24	755.00	0.00	4039-4000-5157	Workmans Compensation	0.00	1,005.00	1,005.00	0.00	0.00
35,977.35	45,084.19	58,550.00	0.00		Personnel Services Totals:	1.03	76,962.00	77,052.00	0.00	0.00
				E20	Material and Services					
0.00	278.29	0.00	0.00	4039-4000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6261	Transportation	0.00	0.00	0.00	0.00	0.00
98.88	155.25	200.00	0.00	4039-4000-6310	Dues & Fees	0.00	150.00	150.00	0.00	0.00
773.92	0.00	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
28.13	0.00	0.00	0.00	4039-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
80.00	20.00	0.00	0.00	4039-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
191.61	0.00	0.00	0.00	4039-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
198.48	193.19	100.00	0.00	4039-4000-6601	Supplies - Other	0.00	300.00	300.00	0.00	0.00
20.47	140.63	200.00	0.00	4039-4000-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
429.80	17.35	50.00	0.00	4039-4000-6603	Postage	0.00	50.00	50.00	0.00	0.00
10.42	39.68	0.00	0.00	4039-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
6.19	22.08	0.00	0.00	4039-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6700	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
22.75	57.21	0.00	0.00	4039-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
(1.55)	0.00	0.00	0.00	4039-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
599.99	1,714.20	805.00	0.00	4039-4000-6755	Telephone	0.00	805.00	805.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
2,459.09	2,637.88	1,355.00	0.00		Material and Services Totals:	0.00	3,805.00	3,805.00	0.00	0.00
				E21	Interdepartmental Charges					
2,565.00	2,615.00	1,746.00	0.00	4039-4000-6990	Internal Services	0.00	8,338.00	8,994.00	0.00	0.00
822.00	1,628.00	8,263.00	0.00	4039-4000-6991	Facility Services	0.00	8,334.00	8,334.00	0.00	0.00
323.00	432.00	3,136.00	0.00	4039-4000-6992	Steering Comm Hardware Chg	0.00	3,176.00	3,176.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
253.00	262.00	1,425.00	0.00	4039-4000-6993	Steering Comm User Chg	0.00	1,500.00	1,500.00	0.00	0.00
184.00	158.00	172.00	0.00	4039-4000-6994	Risk Management	0.00	308.00	133.00	0.00	0.00
344.00	296.00	337.00	0.00	4039-4000-6995	Insurance Liability	0.00	606.00	606.00	0.00	0.00
0.00	0.00	0.00	0.00	4039-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	1,761.45	500.00	0.00	4039-4000-6999	Office Supplies - Internal	0.00	2,500.00	2,500.00	0.00	0.00
0.00	1,245.65	800.00	0.00	4039-4000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2.75	0.00	0.00	4039-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
4,491.00	8,400.85	16,379.00	0.00		Interdepartmental Charges Totals:	0.00	25,762.00	26,243.00	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
0.00	0.00	0.00	0.00	4039-4000-9401	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
				E80	Contigencies					
0.00	0.00	34,716.00	0.00	4039-4000-9800	Operating Contingency	0.00	8,389.00	7,818.00	0.00	0.00
0.00	0.00	34,716.00	0.00		Contigencies Totals:	0.00	8,389.00	7,818.00	0.00	0.00
				E90	Unappropriated Fund Balance					
48,211.12	52,286.67	0.00	0.00	4039-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
48,211.12	52,286.67	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		EXPENDITURES TOTALS:	1.03	114,918.00	114,918.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		DEPARTMENT REVENUES	0.00	114,918.00	114,918.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		DEPARTMENT EXPENSES	1.03	114,918.00	114,918.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(1.03)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
91,138.56	108,409.59	111,000.00	0.00		FUND REVENUES	0.00	114,918.00	114,918.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		FUND EXPENSES	1.03	114,918.00	114,918.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(1.03)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
91,138.56	108,409.59	111,000.00	0.00		REPORT REVENUES	0.00	114,918.00	114,918.00	0.00	0.00
91,138.56	108,409.59	111,000.00	0.00		REPORT EXPENSES	1.03	114,918.00	114,918.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.03)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	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
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	4040-4000-4495	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	8,972.00	0.00	0.00	4040-4000-4642	Funds - Level 7	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4643	Funds - Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-4643	FP & FS	0.00	0.00	0.00	0.00	0.00
0.00	9,020.00	0.00	0.00	4040-4000-4643	Medicaid - Healthy Start	0.00	0.00	0.00	0.00	0.00
0.00	17,992.00	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	4040-4000-4541	Funds - CYF	0.00	0.00	0.00	0.00	0.00
0.00	15,000.00	0.00	0.00	4040-4000-4541	Local Staff	0.00	0.00	0.00	0.00	0.00
0.00	39,339.00	0.00	0.00	4040-4000-4542	Services - Juvenile	0.00	0.00	0.00	0.00	0.00
0.00	144,018.11	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	198,357.11	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
30,148.21	0.00	0.00	0.00	4040-4000-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
30,148.21	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	30,148.21	0.00	0.00	4040-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	30,148.21	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
30,148.21	246,497.32	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	30,329.75	0.00	0.00	4040-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	2,320.21	0.00	0.00	4040-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	4.45	0.00	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	0.00	0.00	4040-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	1,060.08	0.00	0.00	4040-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	530.77	0.00	0.00	4040-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	194.13	0.00	0.00	4040-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	34,439.39	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	128,757.66	0.00	0.00	4040-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	61,177.00	0.00	0.00	4040-4000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6262	Stop The Hurt	0.00	0.00	0.00	0.00	0.00
0.00	9,298.22	0.00	0.00	4040-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	450.84	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	12.49	0.00	0.00	4040-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4040-4000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	57.63	0.00	0.00	4040-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	398.19	0.00	0.00	4040-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	200,152.03	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	5,992.00	0.00	0.00	4040-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	493.00	0.00	0.00	4040-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
0.00	748.00	0.00	0.00	4040-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	453.00	0.00	0.00	4040-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
0.00	494.00	0.00	0.00	4040-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	925.00	0.00	0.00	4040-4000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.96	0.00	0.00	4040-4000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	9,105.96	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	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	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					
30,148.21	2,799.94	0.00	0.00	4040-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
30,148.21	2,799.94	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
30,148.21	246,497.32	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
30,148.21	246,497.32	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
30,148.21	246,497.32	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
30,148.21	246,497.32	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
30,148.21	246,497.32	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
30,148.21	246,497.32	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
30,148.21	246,497.32	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: 03/18/2016 - 11:10AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
491.70	0.00	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
491.70	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
335.56	0.00	0.00	0.00	4040-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
335.56	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
53,835.00	0.00	0.00	0.00	4040-4000-4642	Funds - Level 7	0.00	0.00	0.00	0.00	0.00
1,213.32	0.00	0.00	0.00	4040-4000-4643	Funds - Planning	0.00	0.00	0.00	0.00	0.00
8,000.00	0.00	0.00	0.00	4040-4000-4643	FP & FS	0.00	0.00	0.00	0.00	0.00
134,525.53	0.00	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
197,573.85	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
8,786.00	0.00	0.00	0.00	4040-4000-4541	Funds - CYF	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	4040-4000-4541	Local Staff	0.00	0.00	0.00	0.00	0.00
39,341.00	0.00	0.00	0.00	4040-4000-4542	Services - Juvenile	0.00	0.00	0.00	0.00	0.00
6,636.00	0.00	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
74,763.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
8,790.40	0.00	0.00	0.00	4040-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
8,790.40	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
125,053.10	0.00	0.00	0.00	4040-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
125,053.10	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
407,007.61	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
69,581.49	0.00	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
5,322.99	0.00	0.00	0.00	4040-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
31.12	0.00	0.00	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
86.04	0.00	0.00	0.00	4040-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	0.00	0.00	0.00	4040-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
10,944.64	0.00	0.00	0.00	4040-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,599.70	0.00	0.00	0.00	4040-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,642.44	0.00	0.00	0.00	4040-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
89,228.82	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
236,802.27	0.00	0.00	0.00	4040-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
11,071.20	0.00	0.00	0.00	4040-4000-6262	Stop The Hurt	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	4040-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
68.28	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	4040-4000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
532.18	0.00	0.00	0.00	4040-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
576.13	0.00	0.00	0.00	4040-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
31.06	0.00	0.00	0.00	4040-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
30.00	0.00	0.00	0.00	4040-4000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
967.10	0.00	0.00	0.00	4040-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
966.36	0.00	0.00	0.00	4040-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
251,094.58	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
26,122.00	0.00	0.00	0.00	4040-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
6,794.00	0.00	0.00	0.00	4040-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
1,124.00	0.00	0.00	0.00	4040-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
916.00	0.00	0.00	0.00	4040-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
550.00	0.00	0.00	0.00	4040-4000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
1,030.00	0.00	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
36,536.00	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	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					
0.00	0.00	0.00	0.00	4040-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
30,148.21	0.00	0.00	0.00	4040-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
30,148.21	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	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					
0.00	0.00	0.00	0.00	4040-4000-9990	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
407,007.61	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
407,007.61	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
407,007.61	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
407,007.61	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
407,007.61	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		Commission On Children & Fam T	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
407,007.61	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
407,007.61	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: vnoel
Printed: 03/23/2016 - 9:39AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4041-4000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
141,284.95	168,958.49	140,600.00	0.00	4041-4000-4141	Fees - Restaurant Insepction	0.00	140,600.00	140,600.00	0.00	0.00
8,936.00	10,250.00	10,000.00	0.00	4041-4000-4141	Fees - Pool Insection	0.00	10,000.00	10,000.00	0.00	0.00
8,888.87	6,754.50	5,600.00	0.00	4041-4000-4141	Licenses - Hotel/ Motel	0.00	5,600.00	5,600.00	0.00	0.00
2,820.00	2,125.00	2,200.00	0.00	4041-4000-4141	Licenses - Org Camps	0.00	2,200.00	2,200.00	0.00	0.00
15,320.50	15,660.00	16,000.00	0.00	4041-4000-4141	Licenses - RV Park	0.00	16,000.00	16,000.00	0.00	0.00
177,250.32	203,747.99	174,400.00	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	4041-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
726.00	0.00	0.00	0.00	4041-4000-4341	Fees - Env. Health Inspection	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4341	Fees - PT All Other	0.00	0.00	0.00	0.00	0.00
9,306.00	9,736.00	6,500.00	0.00	4041-4000-4341	Fees - Foodhandlers	0.00	6,500.00	6,500.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4341	Fees - Drinking Water	0.00	0.00	0.00	0.00	0.00
560.00	1,269.00	1,400.00	0.00	4041-4000-4341	Insepctions - Group Home	0.00	1,400.00	1,400.00	0.00	0.00
4,080.00	15,283.00	6,200.00	0.00	4041-4000-4341	Insepctions - School	0.00	6,200.00	6,200.00	0.00	0.00
1,496.00	0.00	400.00	0.00	4041-4000-4341	Insepctions - Summer Lunch	0.00	400.00	400.00	0.00	0.00
3,551.00	3,480.00	6,200.00	0.00	4041-4000-4342	Inspections - Day Care	0.00	6,200.00	6,200.00	0.00	0.00
615.00	0.00	1,150.00	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
20,334.00	29,768.00	21,850.00	0.00		Charges for Service Totals:	0.00	21,850.00	21,850.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R31	Interdepartmental Charges					
0.00	140.00	0.00	0.00	4041-4000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-4398	Charges for Services - Interna	0.00	33,000.00	33,000.00	0.00	0.00
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	140.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	33,000.00	33,000.00	0.00	0.00
				R40	Other Local Revenue					
691.52	0.00	0.00	0.00	4041-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
691.52	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	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	43,586.00	0.00	0.00	4041-4000-4600	Grants - Federal	0.00	49,530.00	49,530.00	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
72,693.68	0.00	0.00	0.00	4041-4000-4643	Revenues - Water Program	0.00	0.00	0.00	0.00	0.00
72,693.68	43,586.00	0.00	0.00		Federal Government Totals:	0.00	49,530.00	49,530.00	0.00	0.00
				R51	State of Oregon					
0.00	35,543.00	0.00	0.00	4041-4000-4500	Grants - State	0.00	24,395.00	24,395.00	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
45,088.81	53,240.00	50,000.00	0.00	4041-4000-4541	Revenues - DEQ Air Qual Grant	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	73,925.00	0.00	4041-4000-4543	Revenues - Water Program	0.00	0.00	0.00	0.00	0.00
45,088.81	88,783.00	123,925.00	0.00		State of Oregon Totals:	0.00	44,395.00	44,395.00	0.00	0.00
				R70	Interfund Transfers					
33,000.00	14,000.00	14,000.00	0.00	4041-4000-4900	Trans - General Non Dept	0.00	35,000.00	35,000.00	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
33,000.00	14,000.00	14,000.00	0.00		Interfund Transfers Totals:	0.00	35,000.00	35,000.00	0.00	0.00
				R90	Fund Balances					
17,865.00	32,567.57	18,460.00	0.00	4041-4000-4995	Beginning Fund Balance	0.00	52,166.00	52,166.00	0.00	0.00
17,865.00	32,567.57	18,460.00	0.00		Fund Balances Totals:	0.00	52,166.00	52,166.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
366,923.33	412,592.56	352,635.00	0.00		REVENUES TOTALS:	0.00	410,341.00	410,341.00	0.00	0.00
				E10	Personnel Services					
181,531.22	192,067.59	192,867.00	0.00	4041-4000-5000	Salaries and Wages	4.40	205,369.00	205,369.00	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
1,329.05	223.76	0.00	0.00	4041-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
13,915.77	14,563.41	14,754.00	0.00	4041-4000-5110	FICA	0.00	15,711.00	15,711.00	0.00	0.00
114.67	117.70	134.00	0.00	4041-4000-5120	Workmans Compensation Tax	0.00	151.00	151.00	0.00	0.00
33,100.11	17,949.35	37,740.00	0.00	4041-4000-5130	Medical Insurance	0.00	53,065.00	53,065.00	0.00	0.00
0.00	6,481.26	0.00	0.00	4041-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
88.56	77.98	62.00	0.00	4041-4000-5133	Life Insurance	0.00	70.00	70.00	0.00	0.00
75.83	129.64	622.00	0.00	4041-4000-5134	Short Term Disability	0.00	805.00	805.00	0.00	0.00
27,062.18	27,874.82	28,275.00	0.00	4041-4000-5140	Retirement - General	0.00	34,914.00	34,914.00	0.00	0.00
4,203.68	3,361.37	3,375.00	0.00	4041-4000-5156	Unemployment Compensation	0.00	3,081.00	3,081.00	0.00	0.00
4,687.01	4,111.66	3,858.00	0.00	4041-4000-5157	Workmans Compensation	0.00	4,107.00	4,107.00	0.00	0.00
266,108.08	266,958.54	281,687.00	0.00		Personnel Services Totals:	4.40	317,273.00	317,273.00	0.00	0.00
				E20	Material and Services					
568.48	7,221.10	0.00	0.00	4041-4000-6001	Advertising	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	16.37	0.00	0.00	4041-4000-6200	Contract Personnel 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	4041-4000-6233	Website Hosting Services	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
15,252.94	15,145.48	13,000.00	0.00	4041-4000-6310	Dues & Fees	0.00	16,000.00	16,000.00	0.00	0.00
1,279.17	400.20	0.00	0.00	4041-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
57.69	0.00	0.00	0.00	4041-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
29.98	0.00	0.00	0.00	4041-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
3,985.13	903.34	1,000.00	0.00	4041-4000-6333	Vehicle Fuel	0.00	1,100.00	1,100.00	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
3.00	0.00	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
1,891.35	2,993.19	1,500.00	0.00	4041-4000-6536	Vehicle Maint & Repair	0.00	1,300.00	1,300.00	0.00	0.00
1,137.53	147.57	100.00	0.00	4041-4000-6600	Supplies - Office	0.00	602.00	602.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,397.00	660.73	1,100.00	0.00	4041-4000-6601	Supplies - Other	0.00	1,400.00	1,400.00	0.00	0.00
1,463.44	266.25	404.00	0.00	4041-4000-6602	Copier Maint & Supplies	0.00	554.00	554.00	0.00	0.00
987.73	0.00	0.00	0.00	4041-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
2,687.24	2,709.28	3,200.00	0.00	4041-4000-6604	Publications & Periodicals	0.00	3,400.00	3,400.00	0.00	0.00
30.92	12.03	100.00	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
0.00	0.00	0.00	0.00	4041-4000-6700	Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
1,390.41	1,692.09	1,580.00	0.00	4041-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
938.07	1,272.39	1,430.00	0.00	4041-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,312.60	1,643.72	2,109.00	0.00	4041-4000-6755	Telephone	0.00	2,635.00	2,635.00	0.00	0.00
34,412.68	35,083.74	25,523.00	0.00		Material and Services Totals:	0.00	29,791.00	29,791.00	0.00	0.00
				E21	Interdepartmental Charges					
18,286.00	22,155.00	23,708.00	0.00	4041-4000-6990	Internal Services	0.00	21,933.00	23,658.00	0.00	0.00
8,058.00	9,112.00	9,012.00	0.00	4041-4000-6991	Facility Services	0.00	9,089.00	9,089.00	0.00	0.00
2,085.00	2,511.00	2,744.00	0.00	4041-4000-6992	Steering Comm Hardware Chg	0.00	1,985.00	1,985.00	0.00	0.00
1,638.00	2,314.00	2,375.00	0.00	4041-4000-6993	Steering Comm User Chg	0.00	1,999.00	2,000.00	0.00	0.00
1,312.00	824.00	1,272.00	0.00	4041-4000-6994	Risk Management	0.00	1,599.00	693.00	0.00	0.00
2,456.00	1,543.00	2,500.00	0.00	4041-4000-6995	Insurance Liability	0.00	3,145.00	3,145.00	0.00	0.00
0.00	0.00	0.00	0.00	4041-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	1,957.76	1,900.00	0.00	4041-4000-6998	Vehicle Fuel - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	37.20	0.00	0.00	4041-4000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,153.34	1,214.00	0.00	4041-4000-6999	Office Supplies - Internal	0.00	1,104.00	1,104.00	0.00	0.00
0.00	464.79	700.00	0.00	4041-4000-6999	Postage - Internal	0.00	700.00	700.00	0.00	0.00
0.00	8.10	0.00	0.00	4041-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
33,835.00	42,080.19	45,425.00	0.00		Interdepartmental Charges Totals:	0.00	43,554.00	44,374.00	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
0.00	0.00	0.00	0.00	4041-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	4041-4000-9800	Operating Contingency	0.00	19,723.00	18,903.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	19,723.00	18,903.00	0.00	0.00
				E90	Unappropriated Fund Balance					
32,567.57	68,470.09	0.00	0.00	4041-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
32,567.57	68,470.09	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
366,923.33	412,592.56	352,635.00	0.00		EXPENDITURES TOTALS:	4.40	410,341.00	410,341.00	0.00	0.00
366,923.33	412,592.56	352,635.00	0.00		DEPARTMENT REVENUES	0.00	410,341.00	410,341.00	0.00	0.00
366,923.33	412,592.56	352,635.00	0.00		DEPARTMENT EXPENSES	4.40	410,341.00	410,341.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.40)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
366,923.33	412,592.56	352,635.00	0.00		FUND REVENUES	0.00	410,341.00	410,341.00	0.00	0.00
366,923.33	412,592.56	352,635.00	0.00		FUND EXPENSES	4.40	410,341.00	410,341.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.40)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
366,923.33	412,592.56	352,635.00	0.00		REPORT REVENUES	0.00	410,341.00	410,341.00	0.00	0.00
366,923.33	412,592.56	352,635.00	0.00		REPORT EXPENSES	4.40	410,341.00	410,341.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(4.40)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4044-4000-4300	Charges for Service	0.00	31,800.00	31,800.00	0.00	0.00
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	537.19	0.00	0.00	4044-4000-4341	Immunizations - Child & Adult	0.00	0.00	0.00	0.00	0.00
136.05	0.00	0.00	0.00	4044-4000-4341	Immunzation Travel	0.00	0.00	0.00	0.00	0.00
183,629.06	122,993.46	175,000.00	0.00	4044-4000-4342	CCare	0.00	130,000.00	130,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-4342	TCM	0.00	50,766.00	50,766.00	0.00	0.00
72,715.83	128,746.79	60,000.00	0.00	4044-4000-4342	MAC - Medicaid Admin Claim	0.00	80,000.00	80,000.00	0.00	0.00
70,353.71	139,964.16	114,500.00	0.00	4044-4000-4342	Medicaid	0.00	121,000.00	121,000.00	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
11,136.55	12,595.65	10,000.00	0.00	4044-4000-4342	Commercial	0.00	19,650.00	19,650.00	0.00	0.00
41,490.21	27,221.78	28,800.00	0.00	4044-4000-4342	Self Pay	0.00	0.00	0.00	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
30.00	0.00	0.00	0.00	4044-4000-4343	CD All Payers	0.00	0.00	0.00	0.00	0.00
379,491.41	432,059.03	388,300.00	0.00		Charges for Service Totals:	0.00	433,216.00	433,216.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	107.00	0.00	0.00	4044-4000-4398	Fees - Internal	0.00	500.00	500.00	0.00	0.00
0.00	107.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	500.00	500.00	0.00	0.00
				R40	Other Local Revenue					
792.46	110.50	0.00	0.00	4044-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	70.00	0.00	0.00	4044-4000-4401	Donations	0.00	0.00	0.00	0.00	0.00
792.46	180.50	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	46,034.31	54,712.00	0.00	4044-4000-4600	Grants - Federal	0.00	22,712.00	22,712.00	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
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
0.00	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
11,240.00	0.00	0.00	0.00	4044-4000-4642	MCH Child and Adolescent	0.00	0.00	0.00	0.00	0.00
23,224.57	0.00	0.00	0.00	4044-4000-4642	Funds - MCH Title V Flexible	0.00	0.00	0.00	0.00	0.00
29,230.00	51.41	0.00	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
22,862.00	0.00	0.00	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
1,216.00	0.00	0.00	0.00	4044-4000-4643	TB Case Management	0.00	0.00	0.00	0.00	0.00
87,772.57	46,085.72	54,712.00	0.00		Federal Government Totals:	0.00	22,712.00	22,712.00	0.00	0.00
				R51	State of Oregon					
0.00	114,945.69	100,712.00	0.00	4044-4000-4500	Grants - State	0.00	85,712.00	85,712.00	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	0.00	0.00	4044-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
73,996.70	0.00	0.00	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
3,915.00	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
77,911.70	114,945.69	100,712.00	0.00		State of Oregon Totals:	0.00	85,712.00	85,712.00	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					
87,000.00	87,000.00	46,000.00	0.00	4044-4000-4900	Trans - General Non Dept	0.00	63,000.00	63,000.00	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
87,000.00	87,000.00	46,000.00	0.00		Interfund Transfers Totals:	0.00	63,000.00	63,000.00	0.00	0.00
				R90	Fund Balances					
113,789.00	82,563.30	167,000.00	0.00	4044-4000-4995	Beginning Fund Balance	0.00	42,935.00	42,935.00	0.00	0.00
113,789.00	82,563.30	167,000.00	0.00		Fund Balances Totals:	0.00	42,935.00	42,935.00	0.00	0.00
746,757.14	762,941.24	756,724.00	0.00		REVENUES TOTALS:	0.00	648,075.00	648,075.00	0.00	0.00
				E10	Personnel Services					
247,609.68	254,710.65	283,025.00	0.00	4044-4000-5000	Salaries and Wages	5.74	283,322.00	283,322.00	0.00	0.00
85.48	56.10	0.00	0.00	4044-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
18,031.77	18,630.97	21,652.00	0.00	4044-4000-5110	FICA	0.00	21,674.00	21,674.00	0.00	0.00
124.79	154.81	200.00	0.00	4044-4000-5120	Workmans Compensation Tax	0.00	198.00	198.00	0.00	0.00
44,121.17	45,229.94	58,275.00	0.00	4044-4000-5130	Medical Insurance	0.00	64,883.00	64,883.00	0.00	0.00
0.00	4,382.27	0.00	0.00	4044-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
116.48	121.63	90.00	0.00	4044-4000-5133	Life Insurance	0.00	86.00	86.00	0.00	0.00
103.49	196.09	961.00	0.00	4044-4000-5134	Short Term Disability	0.00	984.00	984.00	0.00	0.00
35,906.33	39,602.21	40,980.00	0.00	4044-4000-5140	Retirement - General	0.00	37,700.00	37,700.00	0.00	0.00
5,864.33	4,458.11	4,953.00	0.00	4044-4000-5156	Unemployment Compensation	0.00	4,250.00	4,250.00	0.00	0.00
6,314.28	5,281.77	5,662.00	0.00	4044-4000-5157	Workmans Compensation	0.00	5,666.00	5,666.00	0.00	0.00
358,277.80	372,824.55	415,798.00	0.00		Personnel Services Totals:	5.74	418,763.00	418,763.00	0.00	0.00
				E20	Material and Services					
1,488.98	1,798.84	900.00	0.00	4044-4000-6001	Advertising	0.00	650.00	650.00	0.00	0.00
51,973.87	38,066.46	64,250.00	0.00	4044-4000-6200	Contract Services	0.00	12,950.00	12,950.00	0.00	0.00
0.00	2,454.22	0.00	0.00	4044-4000-6200	Contract Personnel Services	0.00	0.00	0.00	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
1,341.75	196.50	1,300.00	0.00	4044-4000-6205	Shredding Services	0.00	700.00	700.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	6,178.33	3,550.00	0.00	4044-4000-6232	Software Support	0.00	5,000.00	5,000.00	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
11,903.80	7,393.40	13,320.00	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
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
1,237.40	1,275.65	1,350.00	0.00	4044-4000-6310	Dues & Fees	0.00	1,450.00	1,450.00	0.00	0.00
639.58	439.69	0.00	0.00	4044-4000-6311	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
996.61	0.00	0.00	0.00	4044-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	72.77	100.00	0.00	4044-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
379.75	0.00	0.00	0.00	4044-4000-6333	Vehicle Fuel	0.00	150.00	150.00	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
283.09	761.30	0.00	0.00	4044-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
50,286.48	52,054.85	30,000.00	0.00	4044-4000-6520	MAC - Medicaid Admin Claim	0.00	40,000.00	40,000.00	0.00	0.00
1,204.66	1,557.60	2,000.00	0.00	4044-4000-6535	Equipment Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,566.34	2,709.43	5,600.00	0.00	4044-4000-6600	Supplies - Office	0.00	750.00	750.00	0.00	0.00
2,892.95	3,111.92	4,700.00	0.00	4044-4000-6601	Supplies - Other	0.00	1,200.00	1,200.00	0.00	0.00
732.21	632.53	3,000.00	0.00	4044-4000-6602	Copier Maint & Supplies	0.00	2,415.00	2,415.00	0.00	0.00
524.14	0.00	0.00	0.00	4044-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
439.67	36.45	0.00	0.00	4044-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
148.91	331.46	700.00	0.00	4044-4000-6605	Printing	0.00	375.00	375.00	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
9,717.55	4,327.70	6,250.00	0.00	4044-4000-6640	Medical Supplies	0.00	4,500.00	4,500.00	0.00	0.00
80,317.83	106,674.70	81,500.00	0.00	4044-4000-6641	Drugs & Pharmacy	0.00	74,500.00	74,500.00	0.00	0.00
0.00	0.00	0.00	0.00	4044-4000-6700	Travel & Training	0.00	2,750.00	2,572.00	0.00	0.00
993.92	1,143.83	1,750.00	0.00	4044-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
886.85	502.97	900.00	0.00	4044-4000-6702	Staff Travel & Training	0.00	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,127.70	5,366.98	7,409.00	0.00	4044-4000-6755	Telephone	0.00	6,631.00	6,631.00	0.00	0.00
225,084.04	237,087.58	228,579.00	0.00		Material and Services Totals:	0.00	169,341.00	169,163.00	0.00	0.00
				E21	Interdepartmental Charges					
31,347.00	24,561.00	22,489.00	0.00	4044-4000-6990	Internal Services	0.00	23,530.00	25,381.00	0.00	0.00
33,341.00	22,527.00	22,746.00	0.00	4044-4000-6991	Facility Services	0.00	22,940.00	22,940.00	0.00	0.00
5,523.00	5,655.00	4,312.00	0.00	4044-4000-6992	Steering Comm Hardware Chg	0.00	2,779.00	2,779.00	0.00	0.00
4,162.00	2,746.00	2,850.00	0.00	4044-4000-6993	Steering Comm User Chg	0.00	3,500.00	3,500.00	0.00	0.00
2,249.00	1,447.00	1,372.00	0.00	4044-4000-6994	Risk Management	0.00	1,291.00	560.00	0.00	0.00
4,210.00	2,712.00	2,697.00	0.00	4044-4000-6995	Insurance Liability	0.00	2,539.00	2,539.00	0.00	0.00
0.00	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	100.00	100.00	0.00	0.00
0.00	37.20	0.00	0.00	4044-4000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,761.19	2,400.00	0.00	4044-4000-6999	Office Supplies - Internal	0.00	1,600.00	1,600.00	0.00	0.00
0.00	154.90	650.00	0.00	4044-4000-6999	Postage - Internal	0.00	750.00	750.00	0.00	0.00
0.00	21.25	0.00	0.00	4044-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
80,832.00	61,622.54	59,516.00	0.00		Interdepartmental Charges Totals:	0.00	59,029.00	60,149.00	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
0.00	0.00	0.00	0.00	4044-4000-9401	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
				E80	Contigencies					
0.00	0.00	52,831.00	0.00	4044-4000-9800	Operating Contingency	0.00	942.00	0.00	0.00	0.00
0.00	0.00	52,831.00	0.00		Contigencies Totals:	0.00	942.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
82,563.30	91,406.57	0.00	0.00	4044-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
82,563.30	91,406.57	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
746,757.14	762,941.24	756,724.00	0.00		EXPENDITURES TOTALS:	5.74	648,075.00	648,075.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
746,757.14	762,941.24	756,724.00	0.00		DEPARTMENT REVENUES	0.00	648,075.00	648,075.00	0.00	0.00
746,757.14	762,941.24	756,724.00	0.00		DEPARTMENT EXPENSES	5.74	648,075.00	648,075.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(5.74)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
746,757.14	762,941.24	756,724.00	0.00		FUND REVENUES	0.00	648,075.00	648,075.00	0.00	0.00
746,757.14	762,941.24	756,724.00	0.00		FUND EXPENSES	5.74	648,075.00	648,075.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(5.74)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
746,757.14	762,941.24	756,724.00	0.00		REPORT REVENUES	0.00	648,075.00	648,075.00	0.00	0.00
746,757.14	762,941.24	756,724.00	0.00		REPORT EXPENSES	5.74	648,075.00	648,075.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(5.74)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 9:39AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4047-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
195,250.00	208,333.00	295,000.00	0.00	4047-4000-4342	TCM	0.00	185,000.00	185,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4342	MAC - Medicaid Admin Claim	0.00	0.00	0.00	0.00	0.00
927.73	(14,829.99)	0.00	0.00	4047-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
245.81	0.00	0.00	0.00	4047-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
12,391.00	0.00	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
0.00	0.00	0.00	0.00	4047-4000-4343	Heart Clinic Revenue	0.00	0.00	0.00	0.00	0.00
208,814.54	193,503.01	307,000.00	0.00		Charges for Service Totals:	0.00	197,000.00	197,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	584.85	0.00	0.00	4047-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	584.85	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
611.00	0.00	0.00	0.00	4047-4000-4642	MCH Child and Adolescent	0.00	0.00	0.00	0.00	0.00
2,185.00	0.00	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
2,796.00	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	74,582.00	135,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4047-4000-4541	MH Assessments	0.00	0.00	0.00	0.00	0.00
6,732.00	0.00	0.00	0.00	4047-4000-4541	Child Adolscent Health	0.00	0.00	0.00	0.00	0.00
0.00	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
73,163.00	0.00	0.00	0.00	4047-4000-4542	School Based Health Center	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-4543	Grants - Perinatal	0.00	0.00	0.00	0.00	0.00
24,312.50	13,476.80	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
104,207.50	88,058.80	151,650.00	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					
86,220.00	94,335.65	161,000.00	0.00	4047-4000-4995	Beginning Fund Balance	0.00	132,000.00	132,000.00	0.00	0.00
86,220.00	94,335.65	161,000.00	0.00		Fund Balances Totals:	0.00	132,000.00	132,000.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		REVENUES TOTALS:	0.00	480,650.00	480,650.00	0.00	0.00
				E10	Personnel Services					
110,171.64	102,784.88	164,127.00	0.00	4047-4000-5000	Salaries and Wages	2.72	151,230.00	151,230.00	0.00	0.00
12.86	22.68	0.00	0.00	4047-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
7,849.75	7,302.20	12,555.00	0.00	4047-4000-5110	FICA	0.00	11,569.00	11,569.00	0.00	0.00
52.81	54.03	104.00	0.00	4047-4000-5120	Workmans Compensation Tax	0.00	94.00	94.00	0.00	0.00
19,526.57	18,019.47	33,522.00	0.00	4047-4000-5130	Medical Insurance	0.00	33,647.00	33,647.00	0.00	0.00
0.00	408.14	0.00	0.00	4047-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
46.67	40.70	93.00	0.00	4047-4000-5133	Life Insurance	0.00	45.00	45.00	0.00	0.00
42.56	65.80	553.00	0.00	4047-4000-5134	Short Term Disability	0.00	511.00	511.00	0.00	0.00
17,680.13	17,469.16	27,902.00	0.00	4047-4000-5140	Retirement - General	0.00	25,709.00	25,709.00	0.00	0.00
2,575.92	1,799.96	2,872.00	0.00	4047-4000-5156	Unemployment Compensation	0.00	2,268.00	2,268.00	0.00	0.00
2,887.24	2,314.53	3,282.00	0.00	4047-4000-5157	Workmans Compensation	0.00	3,024.00	3,024.00	0.00	0.00
160,846.15	150,281.55	245,010.00	0.00		Personnel Services Totals:	2.72	228,097.00	228,097.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E20	Material and Services					
43.30	229.54	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
119,993.53	50,400.02	51,000.00	0.00	4047-4000-6200	Contract Services	0.00	52,000.00	52,000.00	0.00	0.00
0.00	929.47	0.00	0.00	4047-4000-6200	Contract Personnel Services	0.00	0.00	0.00	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
328.67	376.75	400.00	0.00	4047-4000-6310	Dues & Fees	0.00	400.00	400.00	0.00	0.00
29.54	0.00	0.00	0.00	4047-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
883.85	189.19	0.00	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
0.00	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	72,000.00	110,000.00	0.00	4047-4000-6522	TCM Match	0.00	92,500.00	92,500.00	0.00	0.00
228.09	0.00	0.00	0.00	4047-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
320.78	592.33	500.00	0.00	4047-4000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
496.83	0.00	100.00	0.00	4047-4000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
507.62	176.40	2,395.00	0.00	4047-4000-6601	Supplies - Other	0.00	2,500.00	2,500.00	0.00	0.00
102.33	74.10	500.00	0.00	4047-4000-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
255.34	0.00	0.00	0.00	4047-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
52.10	11.44	0.00	0.00	4047-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
15.83	53.56	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
172.35	0.00	0.00	0.00	4047-4000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
464.28	1,337.28	1,500.00	0.00	4047-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
20.81	592.68	1,500.00	0.00	4047-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,275.99	1,036.84	1,350.00	0.00	4047-4000-6755	Telephone	0.00	1,350.00	1,350.00	0.00	0.00
0.00	120.03	0.00	0.00	4047-4000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
125,191.24	128,119.63	169,245.00	0.00		Material and Services Totals:	0.00	152,850.00	152,850.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
10,497.00	13,675.00	8,957.00	0.00	4047-4000-6990	Internal Services	0.00	8,970.00	9,676.00	0.00	0.00
5,319.00	3,030.00	2,996.00	0.00	4047-4000-6991	Facility Services	0.00	3,022.00	3,022.00	0.00	0.00
2,064.00	1,347.00	784.00	0.00	4047-4000-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
1,622.00	1,042.00	475.00	0.00	4047-4000-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
753.00	427.00	655.00	0.00	4047-4000-6994	Risk Management	0.00	746.00	323.00	0.00	0.00
1,410.00	799.00	1,287.00	0.00	4047-4000-6995	Insurance Liability	0.00	1,466.00	1,466.00	0.00	0.00
0.00	0.00	0.00	0.00	4047-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	885.17	2,200.00	0.00	4047-4000-6998	Vehicle Fuel - Internal	0.00	2,207.00	2,207.00	0.00	0.00
0.00	37.20	0.00	0.00	4047-4000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	285.05	937.00	0.00	4047-4000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	5.20	310.00	0.00	4047-4000-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	6.67	0.00	0.00	4047-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
21,665.00	21,539.29	18,601.00	0.00		Interdepartmental Charges Totals:	0.00	18,108.00	18,391.00	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
0.00	0.00	0.00	0.00	4047-4000-9401	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
				E80	Contigencies					
0.00	0.00	186,794.00	0.00	4047-4000-9800	Operating Contingency	0.00	81,595.00	81,312.00	0.00	0.00
0.00	0.00	186,794.00	0.00		Contigencies Totals:	0.00	81,595.00	81,312.00	0.00	0.00
				E90	Unappropriated Fund Balance					
94,335.65	76,541.84	0.00	0.00	4047-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
94,335.65	76,541.84	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		EXPENDITURES TOTALS:	2.72	480,650.00	480,650.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		DEPARTMENT REVENUES	0.00	480,650.00	480,650.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		DEPARTMENT EXPENSES	2.72	480,650.00	480,650.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(2.72)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
402,038.04	376,482.31	619,650.00	0.00		FUND REVENUES	0.00	480,650.00	480,650.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		FUND EXPENSES	2.72	480,650.00	480,650.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(2.72)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
402,038.04	376,482.31	619,650.00	0.00		REPORT REVENUES	0.00	480,650.00	480,650.00	0.00	0.00
402,038.04	376,482.31	619,650.00	0.00		REPORT EXPENSES	2.72	480,650.00	480,650.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.72)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: vnoel
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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4048-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-4342	TCM	0.00	18,032.00	18,032.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	18,032.00	18,032.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	4048-4000-4400	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	420,572.07	415,000.00	0.00	4048-4000-4600	Grants - Federal	0.00	418,000.00	418,000.00	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
393,683.15	0.00	0.00	0.00	4048-4000-4642	Grants - WIC	0.00	0.00	0.00	0.00	0.00
393,683.15	420,572.07	415,000.00	0.00		Federal Government Totals:	0.00	418,000.00	418,000.00	0.00	0.00
				R90	Fund Balances					
1,419.00	8,855.67	1,500.00	0.00	4048-4000-4995	Beginning Fund Balance	0.00	7,700.00	7,700.00	0.00	0.00
1,419.00	8,855.67	1,500.00	0.00		Fund Balances Totals:	0.00	7,700.00	7,700.00	0.00	0.00
395,102.15	429,427.74	416,500.00	0.00		REVENUES TOTALS:	0.00	443,732.00	443,732.00	0.00	0.00
				E10	Personnel Services					
203,548.17	213,698.04	212,329.00	0.00	4048-4000-5000	Salaries and Wages	6.06	228,669.00	228,669.00	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
2,253.97	356.04	0.00	0.00	4048-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
15,038.65	15,968.62	16,243.00	0.00	4048-4000-5110	FICA	0.00	17,493.00	17,493.00	0.00	0.00
178.34	175.11	204.00	0.00	4048-4000-5120	Workmans Compensation Tax	0.00	209.00	209.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
33,635.38	32,321.60	67,932.00	0.00	4048-4000-5130	Medical Insurance	0.00	75,496.00	75,496.00	0.00	0.00
0.00	10,675.96	0.00	0.00	4048-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
132.36	126.31	90.00	0.00	4048-4000-5133	Life Insurance	0.00	95.00	95.00	0.00	0.00
125.78	224.78	1,120.00	0.00	4048-4000-5134	Short Term Disability	0.00	1,146.00	1,146.00	0.00	0.00
32,411.65	36,288.29	36,095.00	0.00	4048-4000-5140	Retirement - General	0.00	38,874.00	38,874.00	0.00	0.00
4,733.30	3,745.76	3,715.00	0.00	4048-4000-5156	Unemployment Compensation	0.00	3,430.00	3,430.00	0.00	0.00
4,887.67	4,206.52	4,247.00	0.00	4048-4000-5157	Workmans Compensation	0.00	4,573.00	4,573.00	0.00	0.00
296,945.27	317,787.03	341,975.00	0.00		Personnel Services Totals:	6.06	369,985.00	369,985.00	0.00	0.00
				E20	Material and Services					
133.51	3,572.95	0.00	0.00	4048-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
281.25	38.00	0.00	0.00	4048-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
821.67	(26.19)	0.00	0.00	4048-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
91.07	0.00	0.00	0.00	4048-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
671.65	94.90	0.00	0.00	4048-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	720.00	0.00	0.00	4048-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,539.27	950.59	300.00	0.00	4048-4000-6536	Vehicle Maint & Repair	0.00	300.00	300.00	0.00	0.00
3,688.84	580.31	100.00	0.00	4048-4000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
8,901.88	9,116.46	500.00	0.00	4048-4000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
2,013.33	3,565.92	1,161.00	0.00	4048-4000-6602	Copier Maint & Supplies	0.00	1,161.00	1,161.00	0.00	0.00
4,928.79	0.00	0.00	0.00	4048-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
195.20	61.11	0.00	0.00	4048-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
375.87	302.13	0.00	0.00	4048-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
1,675.03	1,567.01	600.00	0.00	4048-4000-6640	Medical Supplies	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6700	Travel & Training	0.00	2,000.00	1,256.00	0.00	0.00
504.32	1,508.23	1,000.00	0.00	4048-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
2,722.10	4,692.74	1,000.00	0.00	4048-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
2,659.21	2,982.70	3,000.00	0.00	4048-4000-6755	Telephone	0.00	2,250.00	2,250.00	0.00	0.00
0.00	120.03	0.00	0.00	4048-4000-6756	Data Service Charges	0.00	480.00	480.00	0.00	0.00
31,202.99	29,846.89	7,661.00	0.00		Material and Services Totals:	0.00	7,991.00	7,247.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
29,400.00	24,915.00	21,820.00	0.00	4048-4000-6990	Internal Services	0.00	20,951.00	22,599.00	0.00	0.00
22,888.00	29,176.00	28,853.00	0.00	4048-4000-6991	Facility Services	0.00	29,099.00	29,099.00	0.00	0.00
4,181.00	3,676.00	3,920.00	0.00	4048-4000-6992	Steering Comm Hardware Chg	0.00	3,176.00	3,176.00	0.00	0.00
3,285.00	3,585.00	2,850.00	0.00	4048-4000-6993	Steering Comm User Chg	0.00	3,000.00	3,000.00	0.00	0.00
2,109.00	1,289.00	1,558.00	0.00	4048-4000-6994	Risk Management	0.00	1,595.00	691.00	0.00	0.00
3,949.00	2,414.00	3,063.00	0.00	4048-4000-6995	Insurance Liability	0.00	3,135.00	3,135.00	0.00	0.00
0.00	0.00	0.00	0.00	4048-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	238.90	300.00	0.00	4048-4000-6998	Vehicle Fuel - Internal	0.00	300.00	300.00	0.00	0.00
0.00	37.20	0.00	0.00	4048-4000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,774.53	500.00	0.00	4048-4000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	5,718.11	4,000.00	0.00	4048-4000-6999	Postage - Internal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	21.68	0.00	0.00	4048-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
65,812.00	72,845.42	66,864.00	0.00		Interdepartmental Charges Totals:	0.00	65,756.00	66,500.00	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
0.00	0.00	0.00	0.00	4048-4000-9401	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
				E80	Contigencies					
0.00	0.00	0.00	0.00	4048-4000-9800	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					
1,141.89	8,948.40	0.00	0.00	4048-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,141.89	8,948.40	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
395,102.15	429,427.74	416,500.00	0.00		EXPENDITURES TOTALS:	6.06	443,732.00	443,732.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
395,102.15	429,427.74	416,500.00	0.00		DEPARTMENT REVENUES	0.00	443,732.00	443,732.00	0.00	0.00
395,102.15	429,427.74	416,500.00	0.00		DEPARTMENT EXPENSES	6.06	443,732.00	443,732.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(6.06)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
395,102.15	429,427.74	416,500.00	0.00		FUND REVENUES	0.00	443,732.00	443,732.00	0.00	0.00
395,102.15	429,427.74	416,500.00	0.00		FUND EXPENSES	6.06	443,732.00	443,732.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(6.06)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
395,102.15	429,427.74	416,500.00	0.00		REPORT REVENUES	0.00	443,732.00	443,732.00	0.00	0.00
395,102.15	429,427.74	416,500.00	0.00		REPORT EXPENSES	6.06	443,732.00	443,732.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(6.06)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 9:34AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2410	Public Health					
				4010	Public Health					
				R40	Other Local Revenue					
1,581.00	0.00	0.00	0.00	4049-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	15,989.02	0.00	0.00	4049-4000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,581.00	15,989.02	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	10,000.00	0.00	0.00	4049-4000-4600	Grants - Federal	0.00	145,000.00	145,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4641	Breastfeeding Grants	0.00	0.00	0.00	0.00	0.00
0.00	10,000.00	0.00	0.00		Federal Government Totals:	0.00	145,000.00	145,000.00	0.00	0.00
				R51	State of Oregon					
0.00	191,592.37	0.00	0.00	4049-4000-4500	Grants - State	0.00	118,000.00	118,000.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-4541	Healthy Communities	0.00	0.00	0.00	0.00	0.00
69,932.02	0.00	100,000.00	0.00	4049-4000-4541	Tobacco Prevention & Education	0.00	0.00	0.00	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
7,563.82	0.00	0.00	0.00	4049-4000-4541	Safe Routes to Schools	0.00	0.00	0.00	0.00	0.00
23,115.00	0.00	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
16,540.90	19,700.00	19,700.00	0.00	4049-4000-4542	My Future My Choice	0.00	19,700.00	19,700.00	0.00	0.00
49,505.13	53,190.85	0.00	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	35,000.00	0.00	4049-4000-4543	School Based Health Center	0.00	0.00	0.00	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
166,656.87	264,483.22	154,700.00	0.00		State of Oregon Totals:	0.00	137,700.00	137,700.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R52	Other Goverments					
0.00	0.00	0.00	0.00	4049-4000-4700	Grants - Other Governments	0.00	0.00	0.00	0.00	0.00
65,000.00	130,000.00	165,000.00	0.00	4049-4000-4741	Regnl Hlth Equity Coal Grant	0.00	130,000.00	130,000.00	0.00	0.00
65,000.00	130,000.00	165,000.00	0.00		Other Goverments Totals:	0.00	130,000.00	130,000.00	0.00	0.00
				R90	Fund Balances					
4,677.00	20,721.27	18,000.00	0.00	4049-4000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
4,677.00	20,721.27	18,000.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		REVENUES TOTALS:	0.00	412,700.00	412,700.00	0.00	0.00
				E10	Personnel Services					
119,331.69	193,005.05	176,349.00	0.00	4049-4000-5000	Salaries and Wages	4.42	198,256.00	198,256.00	0.00	0.00
183.77	7.57	0.00	0.00	4049-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
8,850.50	14,627.17	13,491.00	0.00	4049-4000-5110	FICA	0.00	15,167.00	15,167.00	0.00	0.00
84.10	145.07	139.00	0.00	4049-4000-5120	Workmans Compensation Tax	0.00	153.00	153.00	0.00	0.00
21,925.56	27,624.79	44,400.00	0.00	4049-4000-5130	Medical Insurance	0.00	53,305.00	53,305.00	0.00	0.00
0.00	5,384.20	0.00	0.00	4049-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
54.09	82.36	60.00	0.00	4049-4000-5133	Life Insurance	0.00	69.00	69.00	0.00	0.00
48.28	153.05	731.00	0.00	4049-4000-5134	Short Term Disability	0.00	809.00	809.00	0.00	0.00
17,250.36	29,064.74	29,979.00	0.00	4049-4000-5140	Retirement - General	0.00	33,644.00	33,704.00	0.00	0.00
2,744.68	3,393.37	3,085.00	0.00	4049-4000-5156	Unemployment Compensation	0.00	2,973.00	2,973.00	0.00	0.00
2,861.47	4,117.44	3,527.00	0.00	4049-4000-5157	Workmans Compensation	0.00	3,966.00	3,966.00	0.00	0.00
173,334.50	277,604.81	271,761.00	0.00		Personnel Services Totals:	4.42	308,342.00	308,402.00	0.00	0.00
				E20	Material and Services					
574.20	2,264.56	4,000.00	0.00	4049-4000-6001	Advertising	0.00	8,500.00	8,500.00	0.00	0.00
555.12	28,000.00	3,600.00	0.00	4049-4000-6200	Contract Services	0.00	9,500.00	9,500.00	0.00	0.00
0.00	193.16	0.00	0.00	4049-4000-6200	Contract Personnel Services	0.00	0.00	0.00	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	4,326.14	0.00	0.00	4049-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
80.00	0.00	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
493.00	1,133.12	1,200.00	0.00	4049-4000-6310	Dues & Fees	0.00	1,200.00	1,200.00	0.00	0.00
50.61	0.00	0.00	0.00	4049-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4049-4000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
220.29	70.89	0.00	0.00	4049-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6510	Education Material & Marketing	0.00	0.00	0.00	0.00	0.00
275.00	275.00	500.00	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
1,307.00	0.00	100.00	0.00	4049-4000-6536	Vehicle Maint & Repair	0.00	100.00	100.00	0.00	0.00
784.18	693.92	657.00	0.00	4049-4000-6600	Supplies - Office	0.00	3,892.00	3,892.00	0.00	0.00
3,252.95	6,760.74	2,124.00	0.00	4049-4000-6601	Supplies - Other	0.00	9,419.00	9,419.00	0.00	0.00
883.04	438.67	1,150.00	0.00	4049-4000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
405.73	41.95	0.00	0.00	4049-4000-6603	Postage	0.00	2,598.00	2,598.00	0.00	0.00
78.15	855.23	0.00	0.00	4049-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
27.13	2,327.07	200.00	0.00	4049-4000-6605	Printing	0.00	2,000.00	2,000.00	0.00	0.00
0.00	6,090.45	0.00	0.00	4049-4000-6700	Travel & Training	0.00	8,050.00	8,050.00	0.00	0.00
1,355.77	3,575.97	3,395.00	0.00	4049-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
1,269.23	4,132.86	2,300.00	0.00	4049-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,411.70	1,433.25	2,180.00	0.00	4049-4000-6755	Telephone	0.00	2,666.00	2,666.00	0.00	0.00
0.00	120.05	0.00	0.00	4049-4000-6756	Data Service Charges	0.00	1,740.00	1,740.00	0.00	0.00
13,023.10	62,733.03	21,406.00	0.00		Material and Services Totals:	0.00	50,165.00	50,165.00	0.00	0.00
				E21	Interdepartmental Charges					
17,764.00	12,017.00	24,062.00	0.00	4049-4000-6990	Internal Services	0.00	22,984.00	24,792.00	0.00	0.00
5,737.00	8,691.00	8,601.00	0.00	4049-4000-6991	Facility Services	0.00	8,674.00	8,674.00	0.00	0.00
2,058.00	1,580.00	2,352.00	0.00	4049-4000-6992	Steering Comm Hardware Chg	0.00	3,176.00	3,176.00	0.00	0.00
1,617.00	1,296.00	2,375.00	0.00	4049-4000-6993	Steering Comm User Chg	0.00	2,500.00	2,500.00	0.00	0.00
1,274.00	408.00	625.00	0.00	4049-4000-6994	Risk Management	0.00	782.00	339.00	0.00	0.00
2,386.00	764.00	1,232.00	0.00	4049-4000-6995	Insurance Liability	0.00	1,537.00	1,537.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	322.63	1,250.00	0.00	4049-4000-6998	Vehicle Fuel - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	2,563.44	1,061.00	0.00	4049-4000-6999	Office Supplies - Internal	0.00	1,724.00	1,724.00	0.00	0.00
0.00	66.06	450.00	0.00	4049-4000-6999	Postage - Internal	0.00	450.00	450.00	0.00	0.00
0.00	561.58	0.00	0.00	4049-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
30,836.00	28,269.71	42,008.00	0.00		Interdepartmental Charges Totals:	0.00	46,827.00	48,192.00	0.00	0.00
				E30	Capital Outlay					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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					
0.00	42,819.00	0.00	0.00	4049-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4049-4000-9401	Trans - PH Admin	0.00	0.00	0.00	0.00	0.00
0.00	42,819.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	2,525.00	0.00	4049-4000-9800	Operating Contingency	0.00	7,366.00	5,941.00	0.00	0.00
0.00	0.00	2,525.00	0.00		Contigencies Totals:	0.00	7,366.00	5,941.00	0.00	0.00
				E90	Unappropriated Fund Balance					
20,721.27	29,766.96	0.00	0.00	4049-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
20,721.27	29,766.96	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		EXPENDITURES TOTALS:	4.42	412,700.00	412,700.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		DEPARTMENT REVENUES	0.00	412,700.00	412,700.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		DEPARTMENT EXPENSES	4.42	412,700.00	412,700.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.42)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
237,914.87	441,193.51	337,700.00	0.00		FUND REVENUES	0.00	412,700.00	412,700.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		FUND EXPENSES	4.42	412,700.00	412,700.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Health Totals:	(4.42)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
237,914.87	441,193.51	337,700.00	0.00		REPORT REVENUES	0.00	412,700.00	412,700.00	0.00	0.00
237,914.87	441,193.51	337,700.00	0.00		REPORT EXPENSES	4.42	412,700.00	412,700.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(4.42)	0.00	0.00	0.00	0.00

Department: Developmental Disability Services FY 2017 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 Services; sets out obligations of the CDDP to provide protective services and a standard for investigations.

Non-Mandated Services:

- Managing 3 properties
- ODDS Stakeholder Committee appointment
- AOC DD Policy Committee
- Mental Health Archive contract
- Coordinate with Representative Payee for clients

- Payroll duties around In-Home Services
- Develop community resources; i.e. Enhance community integration opportunities; build skill profile of personal service workers (PSWs)

Department Overview:

The Federal Medicaid Program (Title 19 and 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 the Mental Health Authority/County Governments. Having a federal waiver means Medicaid will match State general fund money to pay for DD Services. Klamath County currently receives approximately $14,000,000.00 annually to provide the programs and supports needed to serve Klamath citizens with developmental disabilities in our community.

Residentially, supports are provided in a family home, group home, foster care home of an individual's apartment. Vocation supports are facilitated by Goodwill, REACH and Mentor Oregon. Person centered supports around quality of life and skills training are incorporated in each person's support plan.

Klamath County's CDDP employs 14 staff to provide program eligibility, protective service investigations, case management and administrative services to facilitate programs and monitor services.

Successes and Challenges:

Successes:

- Continue to handle archived Mental Health records
- Maintain billable contacts despite system change issues
- Completed policy and procedures in line with the CDDP OAR
- 400% growth in number of PSWs working in our community
- Implemented technology to promote efficiency of documentation while in the field
- New community relationships helping us to build social opportunities for people with disabilities
- Completed move to Vandenberg Road!!

Challenges:

- Building system change in cooperation with ODDS and CDDPs in an effective, efficient process continues
- Continue emphasis on community integration throughout the DD system

- Working with Klamath Community College to implement courses for caregivers to raise the skill level of PSWs

Budget Overview:

Klamath County Developmental Disability Services

2016-2017 Budget

Service Element	SE Description	16-17 Budget (as of 02/25/16)
02	Administrative	$ 464,319
48	Case Management	$ 908,690
49	Adult In-Home Comp (Materials & Service)	$ 10,000
49	Adult In-Home Comp (Service Payments)	$ 2,242,658
50	Residential	$ 4,135,135
51	Supported Living	$ 223,938
53	Transportation	$ 1,000
54	Vocational	$ 1,203,674
55	Abuse Investigation Services	$ 43,758
56	Rent Subsidies	$ 7,393
58	Foster Care	$ 4,568,296
150	Family Support	$ 1,000
151	Child In-Home Comp	$ 1,000
151	Child In-Home Comp (Service Payments)	$ 1,100,314
	2016-2017 Budget Total	**$ 13,810,861**

*yellow shaded area indicates allocation that comes to Klamath County
*white area indicates allocations that State pays directly to provider

Key Issues:

The DD Advisory Board continues to show leadership in building community integration opportunities. They have a Facebook page to share opportunities for involvement in recreation and volunteerism for people with disabilities.

Since the Governor's Initiative on community employment, Klamath County's DD Office has hosted regular meetings of community partners to promote citizens with disabilities to work in

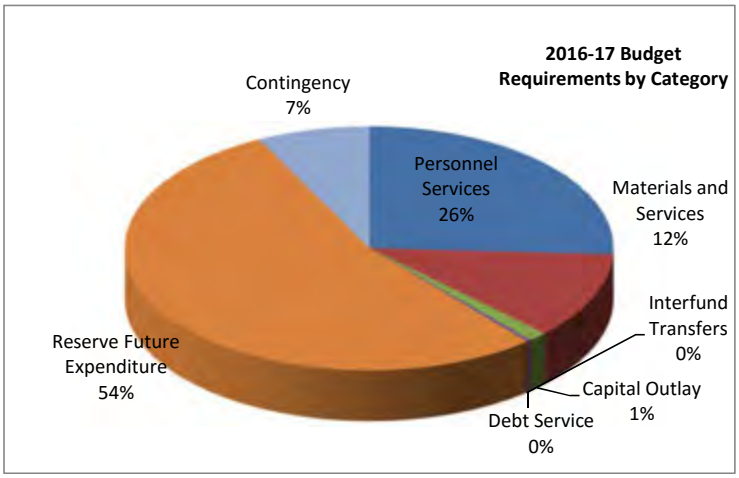
individual job placements. Local providers such as REACH, Goodwill and Mentor continue to make strides in reducing sheltered services and growing community job placements.

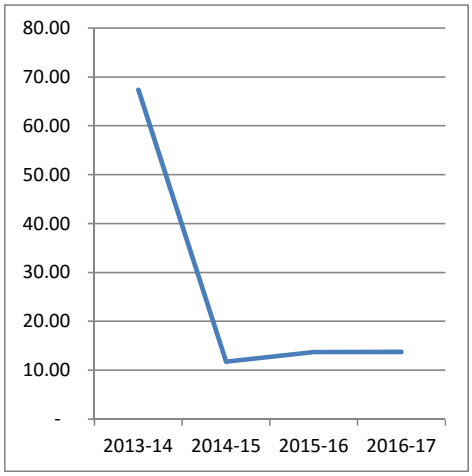
State oversite of Klamath's DD Services, by the Office of Developmental Disabilities Services (ODDS), includes IGA biennial settlement, periodic "sweeps" of unspent service allocations in eXPRS, and audits of County DD Programs. In anticipation of these processes, Klamath's DD Program budget reflects potential State reimbursements.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
4050 Mental Health

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,031,329	804,671	1,004,236	1,043,745
Materials and Services	1,413,188	470,021	526,723	463,822
Capital Outlay	-	-	-	50,000
Debt Service	324,105	13,200	13,200	13,200
Subtotal Current Expenditures	**2,768,622**	**1,287,892**	**1,544,159**	**1,570,767**
Interfund Transfers	839,328	15,185	-	-
Reserve Future Expenditure	-	-	1,962,000	2,169,730
Contingency	-	-	266,606	301,102
Unappropriated Fund Balance	2,366,751	2,375,684	-	-
Subtotal Noncurrent Expenditures	**3,206,079**	**2,390,869**	**2,228,606**	**2,470,832**
Total Requirements by Budgetary Category	**5,974,701**	**3,678,761**	**3,772,765**	**4,041,599**
Requirements by Fund				
Mental Health (2450)	5,974,701	3,678,761	3,772,765	4,041,599
Total Requirements by Fund	**5,974,701**	**3,678,761**	**3,772,765**	**4,041,599**
Resources by Budgetary Category				
Intergovernmental	2,198,940	1,176,352	1,399,908	1,428,767
Charges for Services	123,139	74,782	71,648	124,648
Investment Earnings	10,472	7,156	5,000	5,000
Interfund Transfers	575,144	31,172	-	-
Sale of Capital Assets	21,000	20,788	-	-
Miscellaneous	37,386	1,760	-	-
Beginning Fund Balance	3,008,620	2,366,751	2,296,209	2,483,184
Total Resources by Budgetary Category	**5,974,701**	**3,678,761**	**3,772,765**	**4,041,599**
Full-Time Employee Equivalents	67.37	11.75	13.75	13.75

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Mental Health Administration	1,242,800	-	-
Developmental Disabilities	2,798,799	1,043,745	13.75
Total Mandates	**4,041,599**	**1,043,745**	**13.75**





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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	
Mental Health/MRDD Case Management	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	1	$26,472.26	$397.08	$2,025.13	$529.45	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,500.28	$46,215.94
Mental Health/MRDD Case Management	Filled	Chief Office Deputy	1.0000	Full-time Non-Union	Non-Union	UF26	2	$52,838.46	$792.58	$4,042.14	$1,056.77	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,982.54	$80,004.22
Mental Health/MRDD Case Management	Filled	Lead Case Manager	1.0000	Full-time Local 121	Local 121	LF21	2	$46,957.90	$704.37	$3,592.28	$939.16	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,982.84	$72,468.27
Mental Health/MRDD Case Management	Filled	Case Manager (DD Children)	1.0000	Full-time Local 121	Local 121	LF19	3	$43,893.62	$658.40	$3,357.86	$877.87	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,461.92	$68,541.41
Mental Health/MRDD Case Management	Filled	Case Manager (DD Eligibility)	1.0000	Full-time Local 121	Local 121	LF19	7	$50,928.24	$763.92	$3,896.01	$1,018.56	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,657.80	$77,556.27
Mental Health/MRDD Case Management	Filled	Case Manager (DD Children)	1.0000	Full-time Local 121	Local 121	LF19	2	$40,653.22	$609.80	$3,109.97	$813.06	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,911.05	$64,388.83
Mental Health/MRDD Case Management	Filled	Case Manager (DD Children)	1.0000	Full-time Local 121	Local 121	LF19	2	$42,269.92	$634.05	$3,233.65	$845.40	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,185.89	$66,460.63
Mental Health/MRDD Case Management	Filled	Case Manager (DD Investigator)	0.7500	.7500 Local 121	Local 121	LH19	7	$38,371.07	$575.57	$2,935.39	$767.42	$25.84	$12,060.00	$0.00	$14.28	$183.00	$6,523.08	$61,455.65
Mental Health/MRDD Case Management	Filled	Case Manager (DD Children - Bilingual)	1.0000	Full-time Local 121	Local 121	LF19	7	$51,408.24	$771.12	$3,932.73	$1,028.16	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,739.40	$78,171.39
Mental Health/MRDD Case Management	Filled	Case Manager (DD Adult)	1.0000	Full-time Local 121	Local 121	LF19	4	$47,071.65	$706.07	$3,600.98	$941.43	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,002.18	$72,614.05
Mental Health/MRDD Case Management	Filled	Case Manager (DD Adult)	1.0000	Full-time Local 121	Local 121	LF19	4	$45,748.20	$686.22	$3,499.74	$914.96	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,777.19	$70,918.05
Mental Health/MRDD Case Management	Filled	Case Manager (DD Licensing)	1.0000	Full-time Local 121	Local 121	LF19	7	$50,928.24	$763.92	$3,896.01	$1,018.56	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,657.80	$77,556.27
Mental Health/MRDD Case Management	Filled	Program Manager	1.0000	Full-time Non-Union	Non-Union	UF25	7	$63,376.93	$950.65	$4,848.34	$1,267.54	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,774.08	$93,509.27
Mental Health/MRDD Case Management	Filled	DD Director	1.0000	Department Head	Non-Union	DF13	5	$79,243.19	$1,188.65	$6,062.10	$1,584.86	$34.45	$12,060.00	$0.00	$58.08	$183.00	$13,471.34	$113,885.68
			13.7500					**$680,161.15**	**$10,202.42**	**$52,032.33**	**$13,603.22**	**$473.72**	**$168,840.00**	**$0.00**	**$243.72**	**$2,562.00**	**$115,627.39**	**$1,043,745.94**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
2450-4050-4060-4000-70110	Future purchase/lease of county vehicle	$ 10,000.00
2450-4050-4061-4000-70220	Carport/garage for county vehicles	$ 40,000.00
	Total	$ 50,000

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 11:12AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4051-4000-4101	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	0.00	0.00	0.00	4051-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	34,800.00	34,800.00	0.00	4051-4000-4305	Rental Income	0.00	34,800.00	34,800.00	0.00	0.00
0.00	2,741.04	0.00	0.00	4051-4000-4342	Self Pay	0.00	3,000.00	3,000.00	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
0.00	37,541.04	34,800.00	0.00		Charges for Service Totals:	0.00	37,800.00	37,800.00	0.00	0.00
				R40	Other Local Revenue					
24,655.25	480.29	0.00	0.00	4051-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
24,655.25	480.29	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
10,472.35	3,394.55	5,000.00	0.00	4051-4000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
10,472.35	3,394.55	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	20,787.96	0.00	0.00	4051-4000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	20,787.96	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
6,081.75	0.00	0.00	0.00	4051-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
6,081.75	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4051-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
3,408.20	8,087.03	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
324,664.01	0.00	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
45,439.23	0.00	0.00	0.00	4051-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
373,511.44	8,087.03	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
39,743.20	0.00	0.00	0.00	4051-4000-4902	Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
54,094.91	0.00	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
93,838.11	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,187,635.47	1,137,802.77	1,036,000.00	0.00	4051-4000-4995	Beginning Fund Balance	0.00	1,200,000.00	1,200,000.00	0.00	0.00
2,187,635.47	1,137,802.77	1,036,000.00	0.00		Fund Balances Totals:	0.00	1,200,000.00	1,200,000.00	0.00	0.00
2,696,194.37	1,208,093.64	1,075,800.00	0.00		REVENUES TOTALS:	0.00	1,242,800.00	1,242,800.00	0.00	0.00
				E10	Personnel Services					
56,077.23	0.00	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
0.00	0.00	0.00	0.00	4051-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
4,281.93	0.00	0.00	0.00	4051-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
35.12	0.00	0.00	0.00	4051-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
2,143.87	0.00	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
201.99	(1.74)	0.00	0.00	4051-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
14.45	(1.70)	0.00	0.00	4051-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
4,687.99	0.00	0.00	0.00	4051-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,289.81	0.00	0.00	0.00	4051-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,325.40	0.00	0.00	0.00	4051-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
70,057.79	(3.44)	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	4051-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	1,274.21	0.00	0.00	4051-4000-6200	Contract Services	0.00	0.00	5,000.00	0.00	0.00
0.00	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
550.79	0.00	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
34,332.70	9,352.00	0.00	0.00	4051-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	558.00	0.00	0.00	4051-4000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
120.00	0.00	0.00	0.00	4051-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
2,600.00	0.00	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
0.00	0.00	0.00	0.00	4051-4000-6265	Computer Hardware Maint	0.00	0.00	0.00	0.00	0.00
(44.50)	0.00	0.00	0.00	4051-4000-6267	MH37	0.00	0.00	0.00	0.00	0.00
4,000.00	0.00	0.00	0.00	4051-4000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	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
14,580.00	12,248.12	70,000.00	0.00	4051-4000-6331	Computer Software	0.00	16,000.00	16,000.00	0.00	0.00
62.36	0.00	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	280.29	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
256,184.34	0.00	0.00	0.00	4051-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
9,424.00	0.00	0.00	0.00	4051-4000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3.90	465.52	0.00	0.00	4051-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
323.14	0.00	0.00	0.00	4051-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
5,845.17	0.00	0.00	0.00	4051-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
146.70	0.00	0.00	0.00	4051-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	332.32	0.00	0.00	4051-4000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00
2,501.02	0.00	0.00	0.00	4051-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
54.24	0.00	0.00	0.00	4051-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
43.13	0.00	0.00	0.00	4051-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
147.97	0.00	0.00	0.00	4051-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
169.31	0.00	0.00	0.00	4051-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
27.71	0.00	0.00	0.00	4051-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
3,034.67	577.63	0.00	0.00	4051-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
334,106.65	25,088.09	85,000.00	0.00		Material and Services Totals:	0.00	31,000.00	36,000.00	0.00	0.00
				E21	Interdepartmental Charges					
314,059.00	17,578.00	71,332.00	0.00	4051-4000-6990	Internal Services	0.00	18,951.00	19,341.00	0.00	0.00
54,734.00	0.00	0.00	0.00	4051-4000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
22,875.00	374.00	0.00	0.00	4051-4000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
14,640.00	453.00	0.00	0.00	4051-4000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
24,071.00	13,240.00	8,521.00	0.00	4051-4000-6994	Risk Management	0.00	2,400.00	1,040.00	0.00	0.00
45,074.00	24,800.00	16,752.00	0.00	4051-4000-6995	Insurance Liability	0.00	4,719.00	4,719.00	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
475,453.00	56,445.00	96,605.00	0.00		Interdepartmental Charges Totals:	0.00	26,070.00	25,100.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	4051-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4051-4000-8802	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	4051-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
69,861.00	0.00	0.00	0.00	4051-4000-9205	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00
277,861.00	15,184.56	0.00	0.00	4051-4000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
457,106.00	0.00	0.00	0.00	4051-4000-9405	Trans - MH Phoenix Place	0.00	0.00	0.00	0.00	0.00
24,200.00	0.00	0.00	0.00	4051-4000-9406	Trans - MH MRDD Case Mgt	0.00	0.00	0.00	0.00	0.00
829,028.00	15,184.56	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	94,195.00	0.00	4051-4000-9800	Operating Contingency	0.00	70,000.00	65,970.00	0.00	0.00
0.00	0.00	94,195.00	0.00		Contigencies Totals:	0.00	70,000.00	65,970.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	800,000.00	0.00	4051-4000-9900	Reserve Future Expenditures	0.00	1,115,730.00	1,115,730.00	0.00	0.00
0.00	0.00	800,000.00	0.00		Fund Balance & Reserves Totals:	0.00	1,115,730.00	1,115,730.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,137,802.77	1,111,379.43	0.00	0.00	4051-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,137,802.77	1,111,379.43	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,846,448.21	1,208,093.64	1,075,800.00	0.00		EXPENDITURES TOTALS:	0.00	1,242,800.00	1,242,800.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,696,194.37	1,208,093.64	1,075,800.00	0.00		DEPARTMENT REVENUES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
2,846,448.21	1,208,093.64	1,075,800.00	0.00		DEPARTMENT EXPENSES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
(150,253.84)	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
2,696,194.37	1,208,093.64	1,075,800.00	0.00		FUND REVENUES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
2,846,448.21	1,208,093.64	1,075,800.00	0.00		FUND EXPENSES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
(150,253.84)	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,696,194.37	1,208,093.64	1,075,800.00	0.00		REPORT REVENUES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
2,846,448.21	1,208,093.64	1,075,800.00	0.00		REPORT EXPENSES	0.00	1,242,800.00	1,242,800.00	0.00	0.00
(150,253.84)	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4054-4000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
16,564.98	0.00	0.00	0.00	4054-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
3,010.02	0.00	0.00	0.00	4054-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
343.38	0.00	0.00	0.00	4054-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
2,391.65	0.00	0.00	0.00	4054-4000-4342	Collection Agency	0.00	0.00	0.00	0.00	0.00
45.40	0.00	0.00	0.00	4054-4000-4346	Records Request	0.00	0.00	0.00	0.00	0.00
22,355.43	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	4054-4000-4400	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	0.00	0.00	0.00	4054-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
1,640.00	0.00	0.00	0.00	4054-4000-4645	Medicare	0.00	0.00	0.00	0.00	0.00
1,640.00	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	4054-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-4509	Grants - Transportation	0.00	0.00	0.00	0.00	0.00
0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
77,696.17	0.00	0.00	0.00	4054-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
77,696.17	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
101,691.60	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
49,453.36	0.00	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
0.00	0.00	0.00	0.00	4054-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
3,763.43	0.00	0.00	0.00	4054-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
28.13	0.00	0.00	0.00	4054-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
2,969.08	0.00	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
6.09	0.00	0.00	0.00	4054-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
5.95	0.00	0.00	0.00	4054-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
5,243.36	0.00	0.00	0.00	4054-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,137.47	0.00	0.00	0.00	4054-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,212.57	0.00	0.00	0.00	4054-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
63,819.44	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	4054-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
23.33	0.00	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
0.00	0.00	0.00	0.00	4054-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
135.25	0.00	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
0.00	0.00	0.00	0.00	4054-4000-6267	Respite Foster Homes	0.00	0.00	0.00	0.00	0.00
0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4054-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
232.77	0.00	0.00	0.00	4054-4000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
122.15	0.00	0.00	0.00	4054-4000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4054-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
28.82	0.00	0.00	0.00	4054-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
555.28	0.00	0.00	0.00	4054-4000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
(175.32)	0.00	0.00	0.00	4054-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
922.28	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	4054-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4054-4000-6993	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
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	4054-4000-9003	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
64,741.72	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
101,691.60	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
64,741.72	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
36,949.88	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
101,691.60	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
64,741.72	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
36,949.88	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
101,691.60	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
64,741.72	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
36,949.88	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
10,000.00	0.00	0.00	0.00	4055-4000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
16,717.05	0.00	0.00	0.00	4055-4000-4342	Medicaid	0.00	0.00	0.00	0.00	0.00
2,490.91	0.00	0.00	0.00	4055-4000-4342	Commercial	0.00	0.00	0.00	0.00	0.00
219.47	0.00	0.00	0.00	4055-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-4346	Records Request	0.00	0.00	0.00	0.00	0.00
29,427.43	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
4,019.66	0.00	0.00	0.00	4055-4000-4645	Medicare	0.00	0.00	0.00	0.00	0.00
4,019.66	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	4055-4000-4545	Oregon Health Plan/JBH	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
33,447.09	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
30,762.86	0.00	0.00	0.00	4055-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	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
2,349.53	0.00	0.00	0.00	4055-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
8.84	0.00	0.00	0.00	4055-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
75.45	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
(1.74)	0.00	0.00	0.00	4055-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
(1.70)	0.00	0.00	0.00	4055-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
4,799.30	0.00	0.00	0.00	4055-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
707.53	0.00	0.00	0.00	4055-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
758.08	0.00	0.00	0.00	4055-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
39,458.15	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
58.33	0.00	0.00	0.00	4055-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4055-4000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	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
59.85	0.00	0.00	0.00	4055-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
49.74	0.00	0.00	0.00	4055-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4055-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
786.81	0.00	0.00	0.00	4055-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
954.73	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	4055-4000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4055-4000-6993	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
				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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
40,412.88	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
33,447.09	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
40,412.88	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
(6,965.79)	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
33,447.09	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
40,412.88	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(6,965.79)	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
33,447.09	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
40,412.88	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
(6,965.79)	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	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
0.00	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					
18.00	0.00	0.00	0.00	4056-4000-4545	Oregon Health Plan/JBH	0.00	0.00	0.00	0.00	0.00
11,754.18	0.00	0.00	0.00	4056-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
11,772.18	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
11,772.18	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	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
0.00	0.00	0.00	0.00	4056-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4056-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4056-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-5157	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					
0.00	0.00	0.00	0.00	4056-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6265	Client Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6267	Socialization Therapy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4056-4000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
117.51	0.00	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
0.00	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
0.00	0.00	0.00	0.00	4056-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	4056-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
186.76	0.00	0.00	0.00	4056-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
304.27	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	4056-4000-6993	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
				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
304.27	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
11,772.18	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
304.27	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
11,467.91	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
11,772.18	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
304.27	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
11,467.91	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
11,772.18	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
304.27	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
11,467.91	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: 03/18/2016 - 11:15AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
31,900.00	0.00	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
6,301.60	0.00	0.00	0.00	4057-4000-4342	Self Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-4345	Respite Care	0.00	0.00	0.00	0.00	0.00
1,211.00	0.00	0.00	0.00	4057-4000-4346	Secure Transport	0.00	0.00	0.00	0.00	0.00
39,412.60	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	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					
21,000.00	0.00	0.00	0.00	4057-4000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
21,000.00	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
2,957.67	0.00	0.00	0.00	4057-4000-4545	MH 20 Non Residential Adult	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-4545	MH 28 Residential Treatment	0.00	0.00	0.00	0.00	0.00
0.00	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
738.18	0.00	0.00	0.00	4057-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
3,695.85	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
457,106.00	0.00	0.00	0.00	4057-4000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
457,106.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
521,214.45	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
75,444.16	0.00	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
156.14	0.00	0.00	0.00	4057-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
5,764.84	0.00	0.00	0.00	4057-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
43.79	0.00	0.00	0.00	4057-4000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
201.20	0.00	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
0.00	0.00	0.00	0.00	4057-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
6,381.70	0.00	0.00	0.00	4057-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,738.78	0.00	0.00	0.00	4057-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,874.94	0.00	0.00	0.00	4057-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
91,605.55	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	4057-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
833.32	0.00	0.00	0.00	4057-4000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
137.00	0.00	0.00	0.00	4057-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
155.00	0.00	0.00	0.00	4057-4000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
42.00	0.00	0.00	0.00	4057-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,254.36	0.00	0.00	0.00	4057-4000-6235	Janitorial Services	0.00	0.00	0.00	0.00	0.00
1,645.39	0.00	0.00	0.00	4057-4000-6244	Secure Transport	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	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
788.49	0.00	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
285.26	0.00	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
0.00	0.00	0.00	0.00	4057-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
313.65	0.00	0.00	0.00	4057-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,870.00	0.00	0.00	0.00	4057-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
627.34	0.00	0.00	0.00	4057-4000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
13.81	0.00	0.00	0.00	4057-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
3,968.95	0.00	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
98.89	0.00	0.00	0.00	4057-4000-6642	Supplies - Respite	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4057-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
226.28	0.00	0.00	0.00	4057-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
591.88	0.00	0.00	0.00	4057-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
26,801.76	0.00	0.00	0.00	4057-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
245.90	0.00	0.00	0.00	4057-4000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
110.83	0.00	0.00	0.00	4057-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
(182.85)	0.00	0.00	0.00	4057-4000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
40,827.26	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4057-4000-6993	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	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					
306,904.98	0.00	0.00	0.00	4057-4000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
4,000.00	0.00	0.00	0.00	4057-4000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
310,904.98	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	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
443,337.79	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
521,214.45	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
443,337.79	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
77,876.66	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
521,214.45	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
443,337.79	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
77,876.66	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
521,214.45	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
443,337.79	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
77,876.66	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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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
0.00	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
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
74,238.00	0.00	0.00	0.00	4058-4000-4645	Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00
39,969.28	0.00	0.00	0.00	4058-4000-4645	Projects - County Drug	0.00	0.00	0.00	0.00	0.00
114,207.28	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
3,763.66	0.00	0.00	0.00	4058-4000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
16,034.76	0.00	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
0.00	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
0.02	0.00	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
0.00	0.00	0.00	0.00	4058-4000-4547	AD 61 ALC resident	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	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
91,299.21	0.00	0.00	0.00	4058-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
111,097.65	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
225,304.93	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
3,393.31	0.00	0.00	0.00	4058-4000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
259.56	0.00	0.00	0.00	4058-4000-5110	FICA	0.00	0.00	0.00	0.00	0.00
2.68	0.00	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
1.74	0.00	0.00	0.00	4058-4000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
1.70	0.00	0.00	0.00	4058-4000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
394.47	0.00	0.00	0.00	4058-4000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
78.03	0.00	0.00	0.00	4058-4000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
80.09	0.00	0.00	0.00	4058-4000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
4,211.58	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	4058-4000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
39,146.12	0.00	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
0.00	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
0.00	0.00	0.00	0.00	4058-4000-6264	AD Residential Capacity S	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	4058-4000-6265	Adult Outpatient - OHP	0.00	0.00	0.00	0.00	0.00
930.06	0.00	0.00	0.00	4058-4000-6265	Child Ad MH 22	0.00	0.00	0.00	0.00	0.00
800.64	0.00	0.00	0.00	4058-4000-6265	Child Crisis Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4058-4000-6265	Child Outpatient - OHP	0.00	0.00	0.00	0.00	0.00
0.00	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
3,000.00	0.00	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
44,403.73	0.00	0.00	0.00	4058-4000-6267	MH37	0.00	0.00	0.00	0.00	0.00
0.00	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
34,381.47	0.00	0.00	0.00	4058-4000-6335	Special Project Drug CRT Grant	0.00	0.00	0.00	0.00	0.00
67,506.15	0.00	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
0.00	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
190,168.17	0.00	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
194,379.75	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
225,304.93	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
194,379.75	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
30,925.18	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00
225,304.93	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
194,379.75	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
30,925.18	0.00	0.00	0.00		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
225,304.93	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
194,379.75	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
30,925.18	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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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4060-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
856.90	493.60	100.00	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
856.90	493.60	100.00	0.00		Charges for Service Totals:	0.00	100.00	100.00	0.00	0.00
				R40	Other Local Revenue					
39.20	1,279.46	0.00	0.00	4060-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
39.20	1,279.46	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	3,582.35	0.00	0.00	4060-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	3,582.35	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	4060-4000-4645	State Mental Health	0.00	0.00	0.00	0.00	0.00
216,909.75	0.00	0.00	0.00	4060-4000-4645	LA02 Eligibility	0.00	0.00	0.00	0.00	0.00
216,909.75	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	1,049,111.16	1,399,908.00	0.00	4060-4000-4500	Grants - State	0.00	1,428,767.00	1,428,767.00	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
21,502.20	0.00	0.00	0.00	4060-4000-4545	DD 150 Family Support	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
0.00	0.00	0.00	0.00	4060-4000-4546	DD 57 Special Project	0.00	0.00	0.00	0.00	0.00
71,876.50	0.00	0.00	0.00	4060-4000-4546	DD 55	0.00	0.00	0.00	0.00	0.00
13,549.04	53,646.36	0.00	0.00	4060-4000-4546	DD 151	0.00	0.00	0.00	0.00	0.00
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
387,726.37	0.00	0.00	0.00	4060-4000-4547	DD 49 In Home Support	0.00	0.00	0.00	0.00	0.00
777,580.10	65,507.70	0.00	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
3,636.82	0.00	0.00	0.00	4060-4000-4547	M.H. 37	0.00	0.00	0.00	0.00	0.00
1,275,871.03	1,168,265.22	1,399,908.00	0.00		State of Oregon Totals:	0.00	1,428,767.00	1,428,767.00	0.00	0.00
				R70	Interfund Transfers					
0.00	31,171.72	0.00	0.00	4060-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
24,200.00	0.00	0.00	0.00	4060-4000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
24,200.00	31,171.72	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
787,866.37	1,179,465.50	1,230,209.00	0.00	4060-4000-4995	Beginning Fund Balance	0.00	1,230,209.00	1,230,209.00	0.00	0.00
787,866.37	1,179,465.50	1,230,209.00	0.00		Fund Balances Totals:	0.00	1,230,209.00	1,230,209.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		REVENUES TOTALS:	0.00	2,659,076.00	2,659,076.00	0.00	0.00
				E10	Personnel Services					
533,361.98	550,041.13	658,531.00	0.00	4060-4000-5000	Salaries and Wages	13.75	680,161.00	680,161.00	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
39,252.99	40,161.72	50,378.00	0.00	4060-4000-5110	FICA	0.00	52,032.00	52,032.00	0.00	0.00
333.95	337.55	476.00	0.00	4060-4000-5120	Workmans Compensation Tax	0.00	474.00	474.00	0.00	0.00
78,613.81	91,010.21	155,400.00	0.00	4060-4000-5130	Medical Insurance	0.00	168,840.00	168,840.00	0.00	0.00
0.00	9,491.68	0.00	0.00	4060-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
295.95	294.61	244.00	0.00	4060-4000-5133	Life Insurance	0.00	244.00	244.00	0.00	0.00
241.40	440.05	2,562.00	0.00	4060-4000-5134	Short Term Disability	0.00	2,562.00	2,562.00	0.00	0.00
85,122.99	91,961.31	111,950.00	0.00	4060-4000-5140	Retirement - General	0.00	115,627.00	115,627.00	0.00	0.00
12,265.92	9,625.07	11,524.00	0.00	4060-4000-5156	Unemployment Compensation	0.00	10,202.00	10,202.00	0.00	0.00
12,687.40	11,311.58	13,171.00	0.00	4060-4000-5157	Workmans Compensation	0.00	13,603.00	13,603.00	0.00	0.00
762,176.39	804,674.91	1,004,236.00	0.00		Personnel Services Totals:	13.75	1,043,745.00	1,043,745.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E20	Material and Services					
0.00	197.79	1,000.00	0.00	4060-4000-6120	Committee Expenses	0.00	500.00	500.00	0.00	0.00
0.00	22,563.17	8,796.00	0.00	4060-4000-6200	Contract Services	0.00	8,000.00	8,000.00	0.00	0.00
0.00	8,797.00	20,000.00	0.00	4060-4000-6200	Contract Personnel Services	0.00	10,000.00	10,000.00	0.00	0.00
166.60	0.00	0.00	0.00	4060-4000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	418.00	1,000.00	0.00	4060-4000-6205	Shredding Services	0.00	1,000.00	1,000.00	0.00	0.00
0.00	188.26	10,000.00	0.00	4060-4000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
0.00	7,280.46	20,000.00	0.00	4060-4000-6232	Software Support	0.00	15,000.00	15,000.00	0.00	0.00
250.00	0.00	0.00	0.00	4060-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
5,141.88	5,543.29	0.00	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	15.00	0.00	0.00	4060-4000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
502.50	0.00	0.00	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
0.00	0.00	0.00	0.00	4060-4000-6266	DD 57 Special Projects	0.00	0.00	0.00	0.00	0.00
250,208.51	7,781.84	30,000.00	0.00	4060-4000-6266	FS - Client Assistance	0.00	11,000.00	11,000.00	0.00	0.00
2,314.00	2,314.00	3,000.00	0.00	4060-4000-6310	Dues & Fees	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	100.00	0.00	4060-4000-6330	Office Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	25,000.00	0.00	4060-4000-6331	Office Furniture	0.00	2,000.00	2,000.00	0.00	0.00
7,172.74	1,347.52	0.00	0.00	4060-4000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
4,695.03	3,313.45	4,500.00	0.00	4060-4000-6333	Vehicle Fuel	0.00	3,000.00	3,000.00	0.00	0.00
0.00	221,315.96	65,000.00	0.00	4060-4000-6517	Refunds	0.00	165,000.00	165,000.00	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	96.00	0.00	0.00	4060-4000-6531	Supplies Equipment Rent	0.00	100.00	100.00	0.00	0.00
1,075.26	0.00	0.00	0.00	4060-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,826.15	1,582.53	5,000.00	0.00	4060-4000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
619.89	556.17	0.00	0.00	4060-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
198.75	146.10	0.00	0.00	4060-4000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
2,158.35	351.52	500.00	0.00	4060-4000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
1,029.16	1,261.06	11,000.00	0.00	4060-4000-6601	Supplies - Other	0.00	10,000.00	10,000.00	0.00	0.00
878.70	1,282.63	2,000.00	0.00	4060-4000-6602	Copier Maint & Supplies	0.00	2,000.00	2,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,120.87	0.00	0.00	0.00	4060-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
109.00	0.00	100.00	0.00	4060-4000-6604	Publications & Periodicals	0.00	100.00	100.00	0.00	0.00
0.00	273.90	0.00	0.00	4060-4000-6700	Travel & Training	0.00	12,000.00	12,000.00	0.00	0.00
3,292.82	2,653.24	6,000.00	0.00	4060-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
4,280.50	4,800.56	7,500.00	0.00	4060-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
2,519.68	2,238.77	50.00	0.00	4060-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
709.47	705.81	140.00	0.00	4060-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
8,611.30	11,812.17	2,000.00	0.00	4060-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
1,113.68	964.68	166.00	0.00	4060-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
9,376.52	5,745.50	11,760.00	0.00	4060-4000-6755	Telephone	0.00	7,500.00	7,500.00	0.00	0.00
0.00	1,073.09	0.00	0.00	4060-4000-6756	Data Service Charges	0.00	4,000.00	4,000.00	0.00	0.00
310,371.36	316,619.47	234,612.00	0.00		Material and Services Totals:	0.00	257,300.00	257,300.00	0.00	0.00
				E21	Interdepartmental Charges					
34,895.00	41,261.00	42,847.00	0.00	4060-4000-6990	Internal Services	0.00	61,108.00	66,583.00	0.00	0.00
0.00	0.00	28,133.00	0.00	4060-4000-6991	Facility Services	0.00	31,763.00	31,763.00	0.00	0.00
4,875.00	4,862.00	4,704.00	0.00	4060-4000-6992	Steering Comm Hardware Chg	0.00	5,955.00	5,955.00	0.00	0.00
3,660.00	5,436.00	5,700.00	0.00	4060-4000-6993	Steering Comm User Chg	0.00	7,000.00	7,000.00	0.00	0.00
0.00	2,638.00	5,604.00	0.00	4060-4000-6994	Risk Management	0.00	5,260.00	2,280.00	0.00	0.00
0.00	4,932.00	11,018.00	0.00	4060-4000-6995	Insurance Liability	0.00	10,341.00	10,341.00	0.00	0.00
0.00	3,210.71	3,000.00	0.00	4060-4000-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,197.47	1,500.00	0.00	4060-4000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	5,274.62	5,000.00	0.00	4060-4000-6999	Tech Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
43,430.00	68,811.80	107,506.00	0.00		Interdepartmental Charges Totals:	0.00	132,927.00	135,422.00	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	4060-4000-7011	Vehicles Other	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E70	Interfund Transfers					
10,300.00	0.00	0.00	0.00	4060-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
10,300.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E80	Contigencies					
0.00	0.00	121,863.00	0.00	4060-4000-9800	Operating Contingency	0.00	161,104.00	158,609.00	0.00	0.00
0.00	0.00	121,863.00	0.00		Contigencies Totals:	0.00	161,104.00	158,609.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,162,000.00	0.00	4060-4000-9900	Reserve Future Expenditures	0.00	1,054,000.00	1,054,000.00	0.00	0.00
0.00	0.00	1,162,000.00	0.00		Fund Balance & Reserves Totals:	0.00	1,054,000.00	1,054,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,179,465.50	1,194,151.67	0.00	0.00	4060-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,179,465.50	1,194,151.67	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		EXPENDITURES TOTALS:	13.75	2,659,076.00	2,659,076.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		DEPARTMENT REVENUES	0.00	2,659,076.00	2,659,076.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		DEPARTMENT EXPENSES	13.75	2,659,076.00	2,659,076.00	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
2,305,743.25	2,384,257.85	2,630,217.00	0.00		FUND REVENUES	0.00	2,659,076.00	2,659,076.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		FUND EXPENSES	13.75	2,659,076.00	2,659,076.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,305,743.25	2,384,257.85	2,630,217.00	0.00		REPORT REVENUES	0.00	2,659,076.00	2,659,076.00	0.00	0.00
2,305,743.25	2,384,257.85	2,630,217.00	0.00		REPORT EXPENSES	13.75	2,659,076.00	2,659,076.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(13.75)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2450	Mental Health					
				4050	Mental Health					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	4061-4000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-4304	Reimbursements	0.00	50,000.00	50,000.00	0.00	0.00
33,523.80	36,747.60	36,748.00	0.00	4061-4000-4305	Rental Income	0.00	36,748.00	36,748.00	0.00	0.00
33,523.80	36,747.60	36,748.00	0.00		Charges for Service Totals:	0.00	86,748.00	86,748.00	0.00	0.00
				R40	Other Local Revenue					
12,691.67	0.00	0.00	0.00	4061-4000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
12,691.67	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	179.42	0.00	0.00	4061-4000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	179.42	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	4061-4000-4933	Trans - 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					
33,117.86	49,482.57	30,000.00	0.00	4061-4000-4995	Beginning Fund Balance	0.00	52,975.00	52,975.00	0.00	0.00
33,117.86	49,482.57	30,000.00	0.00		Fund Balances Totals:	0.00	52,975.00	52,975.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		REVENUES TOTALS:	0.00	139,723.00	139,723.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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	4061-4000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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
16,784.70	3,056.64	3,000.00	0.00	4061-4000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	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
(133.94)	0.00	0.00	0.00	4061-4000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4061-4000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
16,650.76	3,056.64	3,000.00	0.00		Material and Services Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	4061-4000-7022	Facilities Improvement	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	40,000.00	40,000.00	0.00	0.00
				E40	Debt Service					
9,161.91	10,018.37	13,200.00	0.00	4061-4000-8001	Note Payable Principal	0.00	13,200.00	13,200.00	0.00	0.00
4,038.09	3,181.63	0.00	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	50,548.00	0.00	4061-4000-9800	Operating Contingency	0.00	76,523.00	76,523.00	0.00	0.00
0.00	0.00	50,548.00	0.00		Contigencies Totals:	0.00	76,523.00	76,523.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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					
49,482.57	70,152.95	0.00	0.00	4061-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
49,482.57	70,152.95	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		EXPENDITURES TOTALS:	0.00	139,723.00	139,723.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		DEPARTMENT REVENUES	0.00	139,723.00	139,723.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		DEPARTMENT EXPENSES	0.00	139,723.00	139,723.00	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
79,333.33	86,409.59	66,748.00	0.00		FUND REVENUES	0.00	139,723.00	139,723.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		FUND EXPENSES	0.00	139,723.00	139,723.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
79,333.33	86,409.59	66,748.00	0.00		REPORT REVENUES	0.00	139,723.00	139,723.00	0.00	0.00
79,333.33	86,409.59	66,748.00	0.00		REPORT EXPENSES	0.00	139,723.00	139,723.00	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 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 2015 - 2016, our office recovered $1,789,520.62 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 $41,764,000.00 in USDVA Compensation and Pension benefits in fiscal year 2014. Using the economic multiplier effect of 7, this yields economic activity in our county of $292,348,000.00.

- The County Veterans' Service office has assisted 1758 veterans and their dependents with in-office visits from July 1, 2015 to Dec 31, 2015. We have also made 7 out-of-office visits to veterans living in assisted care facilities. In addition, our office has responded to 2680 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 23 veterans participating in the program. Fifty-two veterans have graduated from the program.

- On January 4, 2016 the County Veterans Service Office moved to a new location. Along with the move, the office hours changed to accommodate those veterans and their dependents needing early morning or evening appointments. Staff is now available to assist clients 48 hours a week. This change has already met with a positive response and great success.

Budget Overview:

The Klamath County Veterans Service Office receives it operational funds from several different sources. A small portion of property taxes, Aid to County money from the Oregon Department of Veterans Affairs and Expansion and Enhancement money also from the Oregon Department of Veterans Affairs all supply the County Veterans Service Office with operational funds.

- **408.720.** (1) The county court or the board of county commissioners is authorized to levy, except as provided in subsection (3) of this section, in addition to the taxes now authorized to be levied by law, a county governing body may levy in each year a tax not exceeding one-eightieth of one percent (.000125) of the real market value of all property within the county, computed in accordance with ORS 308-207

Money received from the property tax levy and the Aid to County money from the Oregon Department of Veterans Affairs is used for office operations.

The Veterans Service Office receives $10,440 a year from the Oregon Department of Veterans Affairs in Aid to County money.

- **406.310 Director authorized to aid veterans organizations.** From funds available to the office of the Director of Veterans' Affairs for this purpose, the director, with advice from the Advisory Committee, is authorized to aid veterans' organizations that have been accredited by the United States Department of Veterans Affairs and counties of the state, in connection with their respective programs of service to veterans.

The Expansion and Enhancement money varies yearly and the money for this year is currently pending in legislation. The Expansion and Enhancement money must be spent in accordance with a plan submitted to and approved by the Oregon Department of Veteran Affairs. Currently $12,000 of the Expansion and Enhancement money is used for the approved partial salary of an Office Specialist. Any remaining money must be spent per an ODVA approved plan.

- **ORS 406.460 Limitation on use of funds by county governing body; exceptions.** (1) A county governing body that receives funds under ORS 406.454 may not use the funds to supplant moneys appropriated by the county governing body for county veterans' service officers.

Significant Changes:

Authorize a transfer of funds from the general fund to the veterans fund in an amount not to exceed $91,000 that will provide for a working capital balance at the end of the 2016 fiscal year of approximately $70,000. This describes the changes we have made to the 2016 budget to try to stabilize the funding for this office.

Increase the veterans fund from $0.039 to $0.0465 and decrease the general fund from $1.63936 to $1.6861 ($35,000 in annual grant funds from the State of Oregon are able to fully offset existing budgeted expenditures).

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.

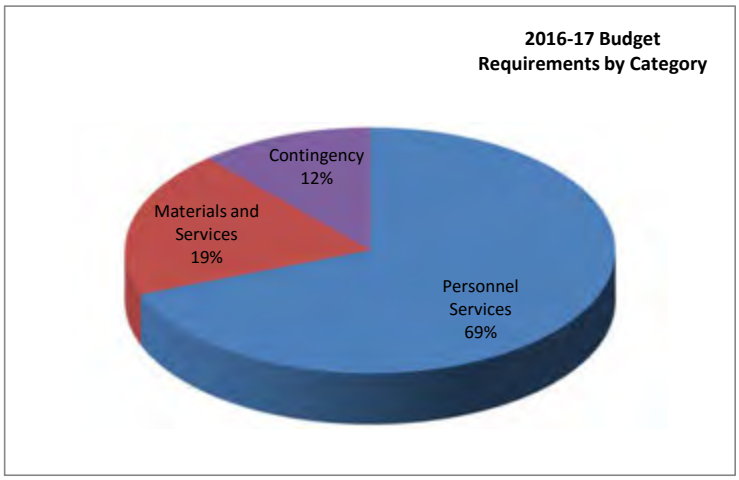
Without the County Veterans Service Office many veterans would be unaware they are eligible to apply for VA benefits. Those that try to apply for benefits on their own usually give up and do not

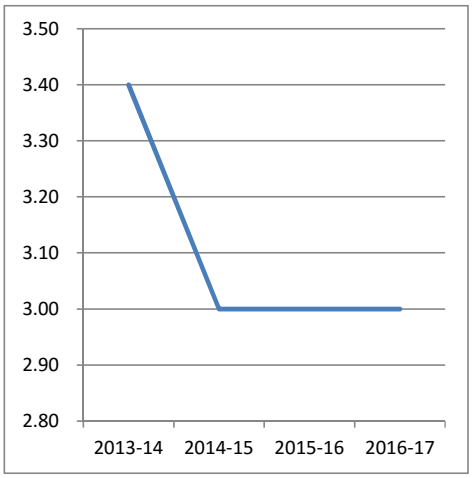
follow through due to the complexities of navigating the VA system. The result would be less VA and State generated funds coming into the county.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
4070 Veterans Services

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	181,096	191,858	195,573	209,877
Materials and Services	78,131	77,568	57,400	58,553
Subtotal Current Expenditures	**259,227**	**269,426**	**252,973**	**268,430**
Interfund Transfers	2,144	-	-	-
Contingency	-	-	13,717	35,000
Unappropriated Fund Balance	65,315	34,669	-	-
Subtotal Noncurrent Expenditures	**67,459**	**34,669**	**13,717**	**35,000**
Total Requirements by Budgetary Category	**326,686**	**304,095**	**266,690**	**303,430**
Requirements by Fund				
Veterans Service (2470)	326,686	304,095	266,690	303,430
Total Requirements by Fund	**326,686**	**304,095**	**266,690**	**303,430**
Resources by Budgetary Category				
Taxes	183,999	184,259	186,000	227,000
Intergovernmental	56,150	46,555	10,440	10,440
Investment Earnings	332	227	250	250
Interfund Transfers	-	7,694	-	-
Miscellaneous	-	45	-	-
Beginning Fund Balance	86,205	65,315	70,000	65,740
Total Resources by Budgetary Category	**326,686**	**304,095**	**266,690**	**303,430**
Full-Time Employee Equivalents	3.40	3.00	3.00	3.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Veterans Services	303,430	209,877	3.00
Total Mandates	**303,430**	**209,877**	**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	DF09	2	$54,945.31	$824.18	$4,203.32	$1,098.91	$34.45	$12,060.00	$0.00	$58.08	$183.00	$9,340.70	$82,747.95
Veterans	Filled	Asst Veterans Svc Offic	1.0000	Full-time Local 121	Local 121	LH16	4	$40,585.27	$608.78	$3,104.77	$811.71	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,899.50	$64,301.76
Veterans	Filled	Veteran Svc Specialist	1.0000	Full-time Local 121	Local 121	LH15	5	$39,435.01	$591.53	$3,016.78	$788.70	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,703.95	$62,827.69
													$0.00					
			3.0000					**$134,965.59**	**$2,024.48**	**$10,324.87**	**$2,699.31**	**$103.36**	**$36,180.00**	**$0.00**	**$86.64**	**$549.00**	**$22,944.15**	**$209,877.40**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 11:25AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2470	Veterans Service					
				4070	Veterans Services					
				R10	Property Taxes					
184,213.93	184,439.36	186,000.00	0.00	4071-4000-4001	Property Taxes - Current	0.00	0.00	227,000.00	0.00	0.00
(214.46)	(180.76)	0.00	0.00	4071-4000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
183,999.47	184,258.60	186,000.00	0.00		Property Taxes Totals:	0.00	0.00	227,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	4071-4000-4100	Fees, Licenses and Permits	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	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
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	4071-4000-4300	Charges for Service	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	45.00	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
0.00	45.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
331.68	228.21	250.00	0.00	4071-4000-4495	Investments - Interest On	0.00	0.00	250.00	0.00	0.00
331.68	228.21	250.00	0.00		Interest Totals:	0.00	0.00	250.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	4071-4000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
56,150.12	46,554.88	10,440.00	0.00	4071-4000-4548	Grants - Dep of Vetrans Affair	0.00	0.00	10,440.00	0.00	0.00
56,150.12	46,554.88	10,440.00	0.00		State of Oregon Totals:	0.00	0.00	10,440.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	4071-4000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	7,693.67	0.00	0.00	4071-4000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	7,693.67	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
86,204.70	65,314.69	70,000.00	0.00	4071-4000-4995	Beginning Fund Balance	0.00	0.00	65,740.00	0.00	0.00
86,204.70	65,314.69	70,000.00	0.00		Fund Balances Totals:	0.00	0.00	65,740.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		REVENUES TOTALS:	0.00	0.00	303,430.00	0.00	0.00
				E10	Personnel Services					
118,082.99	123,338.51	125,804.00	0.00	4071-4000-5000	Salaries and Wages	3.00	134,965.59	134,966.00	0.00	0.00
1,110.37	1,788.98	0.00	0.00	4071-4000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
8,966.33	9,429.76	9,624.00	0.00	4071-4000-5110	FICA	0.00	10,324.87	10,325.00	0.00	0.00
88.86	87.98	104.00	0.00	4071-4000-5120	Workmans Compensation Tax	0.00	103.36	103.00	0.00	0.00
28,250.30	31,500.60	33,300.00	0.00	4071-4000-5130	Medical Insurance	0.00	36,180.00	36,180.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
127.80	124.37	87.00	0.00	4071-4000-5133	Life Insurance	0.00	86.64	87.00	0.00	0.00
61.20	110.10	549.00	0.00	4071-4000-5134	Short Term Disability	0.00	549.00	549.00	0.00	0.00
18,874.35	20,917.72	21,387.00	0.00	4071-4000-5140	Retirement - General	0.00	22,944.15	22,944.00	0.00	0.00
2,738.85	2,186.52	2,202.00	0.00	4071-4000-5156	Unemployment Compensation	0.00	2,024.48	2,024.00	0.00	0.00
2,794.62	2,373.80	2,516.00	0.00	4071-4000-5157	Workmans Compensation	0.00	2,699.31	2,699.00	0.00	0.00
181,095.67	191,858.34	195,573.00	0.00		Personnel Services Totals:	3.00	209,877.40	209,877.00	0.00	0.00
				E20	Material and Services					
3,134.70	8,711.05	0.00	0.00	4071-4000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	4071-4000-6204	Maintenance Contracts	0.00	1,000.00	1,000.00	0.00	0.00
396.51	114.00	150.00	0.00	4071-4000-6205	Shredding Services	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
1,462.25	1,462.25	0.00	0.00	4071-4000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
1,997.00	1,997.00	225.00	0.00	4071-4000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
6,648.38	0.00	0.00	0.00	4071-4000-6330	Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
2,547.12	3,572.38	0.00	0.00	4071-4000-6511	Public Outreach	0.00	0.00	0.00	0.00	0.00
0.00	329.00	0.00	0.00	4071-4000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,022.22	73.33	50.00	0.00	4071-4000-6600	Supplies - Office	0.00	50.00	50.00	0.00	0.00
0.00	0.00	200.00	0.00	4071-4000-6601	Supplies - Other	0.00	200.00	200.00	0.00	0.00
2,065.74	1,286.11	1,500.00	0.00	4071-4000-6602	Copier Maint & Supplies	0.00	1,500.00	1,500.00	0.00	0.00
857.99	83.46	0.00	0.00	4071-4000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4071-4000-6700	Travel & Training	0.00	7,000.00	5,874.00	0.00	0.00
9,268.94	8,210.73	4,000.00	0.00	4071-4000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
10,159.48	7,543.06	3,000.00	0.00	4071-4000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,574.28	2,392.58	2,800.00	0.00	4071-4000-6755	Telephone	0.00	2,800.00	2,800.00	0.00	0.00
0.00	120.03	0.00	0.00	4071-4000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
41,134.61	35,894.98	12,925.00	0.00		Material and Services Totals:	0.00	12,700.00	11,574.00	0.00	0.00
				E21	Interdepartmental Charges					
17,939.00	20,127.00	18,717.00	0.00	4071-4000-6990	Internal Services	0.00	19,020.00	20,686.00	0.00	0.00
14,087.00	15,220.00	17,447.00	0.00	4071-4000-6991	Facility Services	0.00	18,824.00	18,824.00	0.00	0.00
1,500.00	1,496.00	3,136.00	0.00	4071-4000-6992	Steering Comm Hardware Chg	0.00	2,382.00	2,382.00	0.00	0.00
1,220.00	1,359.00	1,425.00	0.00	4071-4000-6993	Steering Comm User Chg	0.00	1,500.00	1,500.00	0.00	0.00
784.00	812.00	826.00	0.00	4071-4000-6994	Risk Management	0.00	953.00	413.00	0.00	0.00
1,467.00	1,520.00	1,624.00	0.00	4071-4000-6995	Insurance Liability	0.00	1,874.00	1,874.00	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	759.27	300.00	0.00	4071-4000-6999	Office Supplies - Internal	0.00	300.00	300.00	0.00	0.00
0.00	301.46	1,000.00	0.00	4071-4000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	77.90	0.00	0.00	4071-4000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
36,997.00	41,672.63	44,475.00	0.00		Interdepartmental Charges Totals:	0.00	45,853.00	46,979.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
2,144.00	0.00	0.00	0.00	4071-4000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
2,144.00	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	13,717.00	0.00	4071-4000-9800	Operating Contingency	0.00	0.00	35,000.00	0.00	0.00
0.00	0.00	13,717.00	0.00		Contigencies Totals:	0.00	0.00	35,000.00	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					
65,314.69	34,669.10	0.00	0.00	4071-4000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
65,314.69	34,669.10	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		EXPENDITURES TOTALS:	3.00	268,430.40	303,430.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		DEPARTMENT REVENUES	0.00	0.00	303,430.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		DEPARTMENT EXPENSES	3.00	268,430.40	303,430.00	0.00	0.00
0.00	0.00	0.00	0.00		Veterans Services Totals:	(3.00)	(268,430.40)	0.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		FUND REVENUES	0.00	0.00	303,430.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		FUND EXPENSES	3.00	268,430.40	303,430.00	0.00	0.00
0.00	0.00	0.00	0.00		Veterans Service Totals:	(3.00)	(268,430.40)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
326,685.97	304,095.05	266,690.00	0.00		REPORT REVENUES	0.00	0.00	303,430.00	0.00	0.00
326,685.97	304,095.05	266,690.00	0.00		REPORT EXPENSES	3.00	268,430.40	303,430.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	(268,430.40)	0.00	0.00	0.00

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Klamath County, Oregon
2016-2017 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
1535 – Geographic Information Systems
1540 - Multimedia
1560 - Maintenance
1000 - Internal Services Fund Non-Departmental
1000 - External Services Fund
    5010 - Library

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Department: General Administration FY 2017 Proposed Budget

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.
- Provide notices to Special Districts, Boards, Advisories and Committees regarding terms expiring and appointments.
- Maintain reservations and scheduling of the Community Room for citizens and organizations.
- Process administrative services for liquor and social gaming licenses.
- Public Notary Services.
- Process Public Records Request.
- Other assignments and duties as directed by Board of Commissioners.

Successes and Challenges:

General Administration hired two new staff members in August of 2015, there has been a slight challenge in training as previous staff was not present to advise and train. New staff has adapted very well, they have improved efficiency of the Commissioner's office by converting to a paperless system. Staff has shown excellent customer service and communication skills, they work well with the Commissioners, community citizens and other county staff.

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.

There is an increase in the travel budget for the Administrative Manager to attend County College through Association of Oregon Counties in 2017. County College gives a comprehensive overview of the responsibilities and authorities of a county, county commissioner and county administrators, including legal, government ethics, public meetings and records, and parliamentary procedure. County College also covers the primary service areas of community & economic development, finance, human services, infrastructure & public works and public safety, in addition to sessions on leadership and management (risk management, communications, emergency management, personal and courthouse security, etc.). This training is imperative as the Administrative Manager was newly hired in August 2015.

Budget Summary	
FY 2015/16 Budget	$174,609.00
Proposed FY 2016/17 Budget	$176,141.00
Budget Change	+0.8%
Total Staff	2 FTE
Staff Change	None

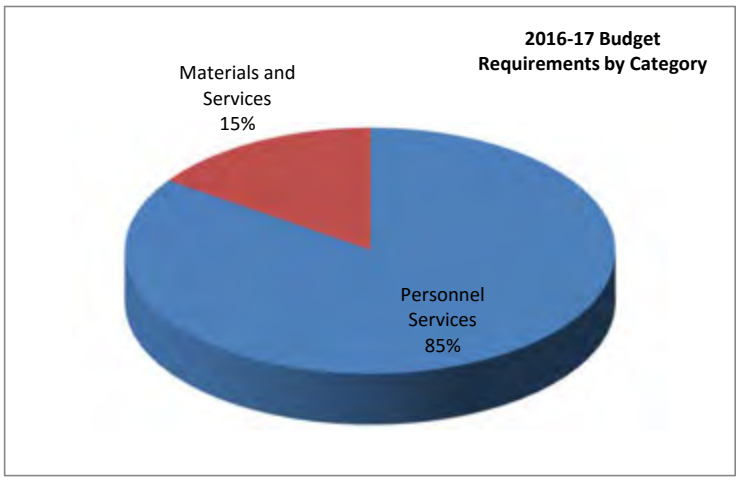
Significant Changes:

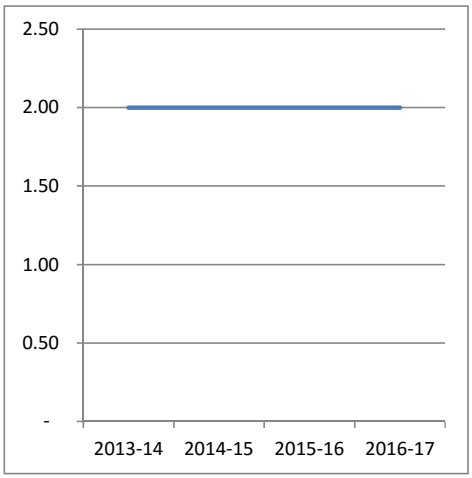
No significant changes are foreseen for Fiscal Year 2016-17.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1510 General Administration

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	138,633	141,650	151,831	149,064
Materials and Services	26,097	25,680	22,778	27,077
Total Requirements by Budgetary Category	**164,730**	**167,330**	**174,609**	**176,141**
Requirements by Fund				
Internal Services (6000)	164,730	167,330	174,609	176,141
Total Requirements by Fund	**164,730**	**167,330**	**174,609**	**176,141**
Resources by Budgetary Category				
Intergovernmental	1,240	-	1,600	-
Charges for Services	368	101	50	590
Interfund Transfers	163,122	167,229	172,959	175,551
Total Resources by Budgetary Category	**164,730**	**167,330**	**174,609**	**176,141**
Full-Time Employee Equivalents	2.00	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
General Administration	176,141	149,064	2.00
Total Mandates	**176,141**	**149,064**	**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	2	$53,452.31	$801.78	$4,089.10	$1,069.05	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,086.89	$80,790.87
General Administration	Filled	Administrative Assistant	1.0000	Full-time Non-Union	Non-Union	UH20	4	$43,683.79	$655.26	$3,341.81	$873.68	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,426.24	$68,272.51
			2.0000					**$97,136.10**	**$1,457.04**	**$7,430.91**	**$1,942.72**	**$68.90**	**$24,120.00**	**$0.00**	**$28.56**	**$366.00**	**$16,513.14**	**$149,063.38**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 8:47AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1510	General Administration					
				R30	Charges for Service					
265.28	0.00	0.00	0.00	1511-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
102.58	101.13	50.00	0.00	1511-1500-4301	Copies	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-4305	Rental Income	0.00	540.00	540.00	0.00	0.00
367.86	101.13	50.00	0.00		Charges for Service Totals:	0.00	590.00	590.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1511-1500-4400	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
				R51	State of Oregon					
1,240.00	0.00	1,600.00	0.00	1511-1500-4507	Revenues - Liquor	0.00	0.00	0.00	0.00	0.00
1,240.00	0.00	1,600.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
163,122.40	167,229.34	172,959.00	0.00	1511-1500-4901	Trans - Internal Serv Non Dept	0.00	172,959.00	175,551.00	0.00	0.00
163,122.40	167,229.34	172,959.00	0.00		Interfund Transfers Totals:	0.00	172,959.00	175,551.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		REVENUES TOTALS:	0.00	173,549.00	176,141.00	0.00	0.00
				E10	Personnel Services					
93,489.97	96,510.56	100,597.00	0.00	1511-1500-5000	Salaries and Wages	2.00	97,136.10	97,136.00	0.00	0.00
6,907.15	7,138.82	7,696.00	0.00	1511-1500-5110	FICA	0.00	7,430.91	7,431.00	0.00	0.00
58.68	57.34	69.00	0.00	1511-1500-5120	Workmans Compensation Tax	0.00	68.90	69.00	0.00	0.00
18,800.00	16,638.48	22,200.00	0.00	1511-1500-5130	Medical Insurance	0.00	24,120.00	24,120.00	0.00	0.00
0.00	1,420.84	0.00	0.00	1511-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
41.76	39.47	29.00	0.00	1511-1500-5133	Life Insurance	0.00	28.56	29.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
40.80	58.15	366.00	0.00	1511-1500-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
14,958.61	16,266.36	17,102.00	0.00	1511-1500-5140	Retirement - General	0.00	16,513.13	16,513.00	0.00	0.00
2,150.22	1,688.89	1,760.00	0.00	1511-1500-5156	Unemployment Compensation	0.00	1,457.04	1,457.00	0.00	0.00
2,185.81	1,831.38	2,012.00	0.00	1511-1500-5157	Workmans Compensation	0.00	1,942.73	1,943.00	0.00	0.00
138,633.00	141,650.29	151,831.00	0.00		Personnel Services Totals:	2.00	149,063.37	149,064.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1511-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
536.26	1,587.20	0.00	0.00	1511-1500-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
78.65	0.00	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	0.00	0.00	0.00	1511-1500-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
124.98	0.00	0.00	0.00	1511-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	40.00	0.00	0.00	1511-1500-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
0.00	50.00	0.00	0.00	1511-1500-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
3,899.60	531.58	200.00	0.00	1511-1500-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
0.00	770.20	500.00	0.00	1511-1500-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
156.00	176.80	0.00	0.00	1511-1500-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1511-1500-6700	Travel & Training	0.00	0.00	3,500.00	0.00	0.00
1,140.04	0.00	1,500.00	0.00	1511-1500-6702	Staff Travel & Training	0.00	3,500.00	0.00	0.00	0.00
0.00	115.96	0.00	0.00	1511-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
529.73	637.13	333.00	0.00	1511-1500-6755	Telephone	0.00	350.00	350.00	0.00	0.00
6,465.26	3,908.87	2,533.00	0.00		Material and Services Totals:	0.00	4,550.00	4,550.00	0.00	0.00
				E21	Interdepartmental Charges					
9,701.00	10,290.00	9,914.00	0.00	1511-1500-6990	Internal Services	0.00	11,665.00	12,842.00	0.00	0.00
6,189.00	6,672.00	6,592.00	0.00	1511-1500-6991	Facility Services	0.00	6,620.00	6,620.00	0.00	0.00
1,500.00	748.00	784.00	0.00	1511-1500-6992	Steering Comm Hardware Chg	0.00	794.00	794.00	0.00	0.00
610.00	906.00	950.00	0.00	1511-1500-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
568.00	590.00	575.00	0.00	1511-1500-6994	Risk Management	0.00	530.00	230.00	0.00	0.00
1,064.00	1,104.00	1,130.00	0.00	1511-1500-6995	Insurance Liability	0.00	1,041.00	1,041.00	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	753.01	300.00	0.00	1511-1500-6999	Office Supplies - Internal	0.00	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	708.30	0.00	0.00	1511-1500-6999	Printing - Internal	0.00	0.00	0.00	0.00	0.00
19,632.00	21,771.31	20,245.00	0.00		Interdepartmental Charges Totals:	0.00	21,650.00	22,527.00	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
164,730.26	167,330.47	174,609.00	0.00		EXPENDITURES TOTALS:	2.00	175,263.37	176,141.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		DEPARTMENT REVENUES	0.00	173,549.00	176,141.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		DEPARTMENT EXPENSES	2.00	175,263.37	176,141.00	0.00	0.00
0.00	0.00	0.00	0.00		General Administration Totals:	(2.00)	(1,714.37)	0.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		FUND REVENUES	0.00	173,549.00	176,141.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		FUND EXPENSES	2.00	175,263.37	176,141.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(2.00)	(1,714.37)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
164,730.26	167,330.47	174,609.00	0.00		REPORT REVENUES	0.00	173,549.00	176,141.00	0.00	0.00
164,730.26	167,330.47	174,609.00	0.00		REPORT EXPENSES	2.00	175,263.37	176,141.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	(1,714.37)	0.00	0.00	0.00

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) 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. This past year we focused training on Blood Borne Pathogen regulations and conducting reevaluation of positions. 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 mandated by the Affordable Health Care Act as each phase takes effect through 2018. We will continue to monitor upcoming legal changes regarding the "Cadillac Tax" provisions of the ACA. Our office is working with departments to prepare for the new proposed Fair Labor Standards Act (FLSA) law and Oregon's new minimum wage law.

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. IT has developed a solution and we hope to begin using this free on-line training by July 2016. We will continue to find other free or low cost training opportunities in the interim to supplement the on-line training.

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 have completed updates in several departments. We 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 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 continued to be 4.75.

Fiscal Year 2015-2016 The Department's budgeted FTE continued 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 most likely increase this fiscal year; however, CIS has not released the estimated increase.

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. There are claims that are not covered by insurance; therefore, the County must cover 100% of those expenses. It is imperative that we maintain reserve funds for non-covered expenses and our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs associated with defending the claim.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2012-2013	81	$246,740
2013-2014	85	$147,000
2014-2015	33	$ 98,514
2015-2016*	20	$ 20,965

*As of 4th Quarter 2015

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. We continue to see a reduction in our unemployment expenses.

Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2012-2013	30	$ 289,651	$ 80,428	$17,309	$ 387,388
2013-2014	20	$ 266,557	$ 13,303	$ 5,067	$ 272,924
2014-2015	30	$ 335,974	$246,012	$ 13,763	$ 595,749
2015-2016	23	$ 192,846	$ 44,504	$ 5,396	$ 242,746

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
2012-2013	12	1	11	$107,062	$ 67,850	$ 174,912
2013-2014	15	2	13	$ 4,980	$ 6,000	$ 10,980
2014-2015	17	13	4	$ 54,435	$673,665	$ 728,100
2015-2016*	6	4	2	$ 40,896	$307,104	$ 348,000

*As of January 2016

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 14 claims per year; up from our previous average of 13 claims per year.

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2012-2013	9	$ 0	$ 179,236	$ 179,236
2013-2014	14	$ 0	$ 30,729	$ 30,729
2014-2015	15	$ 0	$ 15,059	$ 15,059
2015-2016*	9	$ 0	$ 4,557	$ 4,557

* As of January 2016

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, the amount of the claims do not exceed our deductible, or there is an associated deductible cost. 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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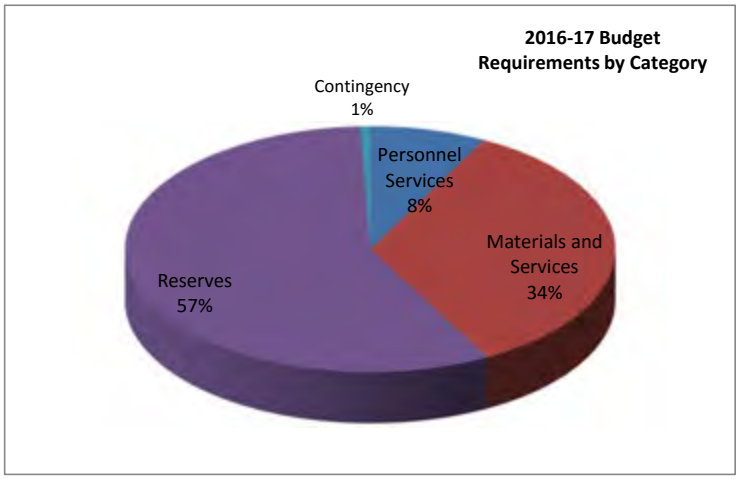
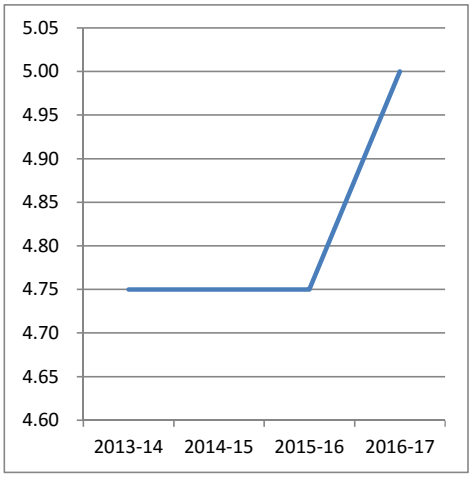
Klamath County, Oregon
2016-2017 Budget Financial Presentation
1515 Human Resources

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	322,129	332,740	373,076	386,070
Materials and Services	1,246,740	1,348,118	1,814,683	1,739,311
Subtotal Current Expenditures	**1,568,869**	**1,680,858**	**2,187,759**	**2,125,381**
Interfund Transfers	1,000	1,000	1,000	1,000
Reserves	-	-	3,261,336	2,885,584
Contingency	-	-	300,000	33,893
Unappropriated Fund Balance	3,353,452	3,965,060	-	-
Subtotal Noncurrent Expenditures	**3,354,452**	**3,966,060**	**3,562,336**	**2,920,477**
Total Requirements by Budgetary Category	**4,923,321**	**5,646,918**	**5,750,095**	**5,045,858**
Requirements by Fund				
Internal Services (6000)	361,273	390,246	429,056	426,533
Risk Management (6030)	4,562,048	5,256,672	5,321,039	4,619,325
Total Requirements by Fund	**4,923,321**	**5,646,918**	**5,750,095**	**5,045,858**
Resources by Budgetary Category				
Charges for Services	2,035,601	1,895,804	1,765,703	1,536,611
Investment Earnings	10,332	9,492	8,000	-
Interfund Transfers	354,235	386,368	423,056	424,033
Miscellaneous	122	1,802	-	-
Beginning Fund Balance	2,523,031	3,353,452	3,553,336	3,085,214
Total Resources by Budgetary Category	**4,923,321**	**5,646,918**	**5,750,095**	**5,045,858**
Full-Time Employee Equivalents	4.75	4.75	4.75	5.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Human Resources	426,533	257,453	3.25
Risk Management	4,619,325	128,617	1.75
Total Mandates	**5,045,858**	**386,070**	**5.00**





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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	Contracting & Risk Manager	1.0000	Non-Union	UH20	1	$37,312.39	$559.69	$2,854.40	$746.25	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,343.11	$60,107.56
Human Resources	Filled	Human Resource Dir./Risk	0.7500	Non-union	DF17	2	$62,318.97	$934.78	$4,767.40	$1,246.38	$25.84	$9,045.00	$0.00	$43.56	$137.25	$10,594.23	$89,113.41
Human Resources	Filled	Human Resources Manager	1.0000	Non-Union	UF28	1	$55,441.55	$831.62	$4,241.28	$1,108.83	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,425.06	$83,340.08
Human Resources	Vacant	Contracting & Risk Manager	0.5000	Non-Union	UH15	1	$14,627.39	$219.41	$1,118.99	$292.55	$17.23	$6,030.00	$0.00	$7.14	$91.50	$2,486.66	$24,890.86
									$0.00								
			3.2500				**$169,700.30**	**$2,545.50**	**$12,982.07**	**$3,394.01**	**$111.97**	**$39,195.00**	**$0.00**	**$79.26**	**$594.75**	**$28,849.05**	**$257,451.91**
Risk Management	Vacant	Contracting & Risk Manager	0.5000	Non-Union	UH15	1	$14,627.39	$219.41	$1,118.99	$292.55	$17.23	$6,030.00	$0.00	$7.14	$91.50	$2,486.66	$24,890.86
Risk Management	Filled	Human Resources Specialist	1.0000	Non-Union	UH25	1	$48,169.78	$722.55	$3,684.99	$963.40	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,188.86	$74,021.30
Risk Management	Filled	Human Resource Dir./Risk	0.2500	Non-union	DF17	2	$20,772.99	$311.59	$1,589.13	$415.46	$8.61	$3,015.00	$0.00	$14.52	$45.75	$3,531.41	$29,704.47
			1.7500				**$83,570.15**	**$1,253.55**	**$6,393.12**	**$1,671.40**	**$60.29**	**$21,105.00**	**$0.00**	**$35.94**	**$320.25**	**$14,206.93**	**$128,616.63**
			5.0000				**$253,270.45**	**$3,799.06**	**$19,375.19**	**$5,065.41**	**$172.26**	**$60,300.00**	**$0.00**	**$115.20**	**$915.00**	**$43,055.98**	**$386,068.54**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1516-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
6,896.26	18.50	0.00	0.00	1516-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
20.00	0.00	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
6,916.26	18.50	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	2,057.10	6,000.00	0.00	1516-1500-4398	Fees - Internal	0.00	6,000.00	2,500.00	0.00	0.00
0.00	2,057.10	6,000.00	0.00		Interdepartmental Charges Totals:	0.00	6,000.00	2,500.00	0.00	0.00
				R40	Other Local Revenue					
121.99	1,802.25	0.00	0.00	1516-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
121.99	1,802.25	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
354,235.29	386,368.58	423,056.00	0.00	1516-1500-4901	Trans - Internal Serv Non Dept	0.00	423,056.00	424,033.00	0.00	0.00
354,235.29	386,368.58	423,056.00	0.00		Interfund Transfers Totals:	0.00	423,056.00	424,033.00	0.00	0.00
361,273.54	390,246.43	429,056.00	0.00		REVENUES TOTALS:	0.00	429,056.00	426,533.00	0.00	0.00
				E10	Personnel Services					
173,975.29	176,477.72	185,968.00	0.00	1516-1500-5000	Salaries and Wages	3.25	169,700.00	169,700.00	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
12,618.70	12,668.60	14,227.00	0.00	1516-1500-5110	FICA	0.00	12,982.00	12,982.00	0.00	0.00
92.13	96.65	112.00	0.00	1516-1500-5120	Workmans Compensation Tax	0.00	112.00	112.00	0.00	0.00
25,375.35	25,364.99	38,850.00	0.00	1516-1500-5130	Medical Insurance	0.00	39,195.00	39,195.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	3,335.42	0.00	0.00	1516-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
135.63	129.33	94.00	0.00	1516-1500-5133	Life Insurance	0.00	80.00	80.00	0.00	0.00
68.85	122.61	640.00	0.00	1516-1500-5134	Short Term Disability	0.00	595.00	595.00	0.00	0.00
27,531.42	29,640.22	31,615.00	0.00	1516-1500-5140	Retirement - General	0.00	28,849.00	28,849.00	0.00	0.00
4,001.47	3,088.32	3,254.00	0.00	1516-1500-5156	Unemployment Compensation	0.00	2,546.00	2,546.00	0.00	0.00
4,068.58	3,366.15	3,720.00	0.00	1516-1500-5157	Workmans Compensation	0.00	3,394.00	3,394.00	0.00	0.00
247,867.42	254,290.01	278,480.00	0.00		Personnel Services Totals:	3.25	257,453.00	257,453.00	0.00	0.00
				E20	Material and Services					
16,686.00	11,584.50	17,000.00	0.00	1516-1500-6200	Contract Services	0.00	20,000.00	20,000.00	0.00	0.00
2,178.50	1,876.00	11,000.00	0.00	1516-1500-6201	Consultant Services	0.00	11,000.00	11,000.00	0.00	0.00
21,549.14	65,546.51	48,000.00	0.00	1516-1500-6202	Legal Fees	0.00	54,000.00	56,500.00	0.00	0.00
0.00	114.00	0.00	0.00	1516-1500-6205	Shredding Services	0.00	150.00	150.00	0.00	0.00
3,533.00	2,672.00	7,000.00	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
581.00	380.00	950.00	0.00	1516-1500-6310	Dues & Fees	0.00	1,000.00	1,000.00	0.00	0.00
21,325.12	18,138.44	20,000.00	0.00	1516-1500-6320	Recruitment	0.00	25,000.00	25,000.00	0.00	0.00
537.56	117.59	700.00	0.00	1516-1500-6321	Employee Incentive Program	0.00	700.00	700.00	0.00	0.00
946.58	0.00	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
1,749.58	150.00	0.00	0.00	1516-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
630.47	462.63	1,000.00	0.00	1516-1500-6601	Supplies - Other	0.00	1,000.00	1,000.00	0.00	0.00
703.77	605.27	800.00	0.00	1516-1500-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
406.24	0.00	0.00	0.00	1516-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,150.00	1,250.00	2,256.00	0.00	1516-1500-6604	Publications & Periodicals	0.00	2,604.00	2,604.00	0.00	0.00
3,704.82	0.00	0.00	0.00	1516-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6700	Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
348.00	295.01	2,000.00	0.00	1516-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
1,637.34	1,866.27	2,200.00	0.00	1516-1500-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
77,667.12	105,058.22	112,906.00	0.00		Material and Services Totals:	0.00	128,154.00	130,654.00	0.00	0.00
				E21	Interdepartmental Charges					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
20,184.00	12,110.00	17,241.00	0.00	1516-1500-6990	Internal Services	0.00	17,883.00	19,260.00	0.00	0.00
8,869.00	9,562.00	9,447.00	0.00	1516-1500-6991	Facility Services	0.00	9,487.00	9,487.00	0.00	0.00
2,625.00	1,870.00	2,352.00	0.00	1516-1500-6992	Steering Comm Hardware Chg	0.00	1,985.00	1,985.00	0.00	0.00
1,830.00	1,812.00	2,375.00	0.00	1516-1500-6993	Steering Comm User Chg	0.00	2,000.00	2,000.00	0.00	0.00
777.00	822.00	760.00	0.00	1516-1500-6994	Risk Management	0.00	706.00	306.00	0.00	0.00
1,454.00	1,540.00	1,495.00	0.00	1516-1500-6995	Insurance Liability	0.00	1,388.00	1,388.00	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	2,701.99	3,000.00	0.00	1516-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	427.80	900.00	0.00	1516-1500-6999	Postage - Internal	0.00	900.00	900.00	0.00	0.00
0.00	52.41	100.00	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	6,000.00	0.00	0.00	0.00
35,739.00	30,898.20	37,670.00	0.00		Interdepartmental Charges Totals:	0.00	43,449.00	38,426.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1516-1500-9003	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
361,273.54	390,246.43	429,056.00	0.00		EXPENDITURES TOTALS:	3.25	429,056.00	426,533.00	0.00	0.00
361,273.54	390,246.43	429,056.00	0.00		DEPARTMENT REVENUES	0.00	429,056.00	426,533.00	0.00	0.00
361,273.54	390,246.43	429,056.00	0.00		DEPARTMENT EXPENSES	3.25	429,056.00	426,533.00	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
361,273.54	390,246.43	429,056.00	0.00		FUND REVENUES	0.00	429,056.00	426,533.00	0.00	0.00
361,273.54	390,246.43	429,056.00	0.00		FUND EXPENSES	3.25	429,056.00	426,533.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
361,273.54	390,246.43	429,056.00	0.00		REPORT REVENUES	0.00	429,056.00	426,533.00	0.00	0.00
361,273.54	390,246.43	429,056.00	0.00		REPORT EXPENSES	3.25	429,056.00	426,533.00	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

User: jlink
Printed: 03/22/2016 - 11:29AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6030	Risk Management					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1517-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
110,981.91	142,257.63	0.00	0.00	1517-1500-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
110,981.91	142,257.63	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
352,999.00	353,000.00	352,999.00	0.00	1517-1500-4394	Risk Management Charges	0.00	353,004.00	153,004.00	0.00	0.00
660,999.00	661,000.00	694,001.00	0.00	1517-1500-4395	Revenues - Liability Insurance	0.00	694,001.00	694,001.00	0.00	0.00
401,318.77	310,912.17	327,543.00	0.00	1517-1500-4396	Revenues - Unemployment	0.00	287,832.00	289,773.00	0.00	0.00
502,386.16	426,558.68	385,160.00	0.00	1517-1500-4397	Revenues - Workers Comp	0.00	388,954.00	397,333.00	0.00	0.00
1,917,702.93	1,751,470.85	1,759,703.00	0.00		Interdepartmental Charges Totals:	0.00	1,723,791.00	1,534,111.00	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					
10,332.40	9,491.64	8,000.00	0.00	1517-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
10,332.40	9,491.64	8,000.00	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	1517-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1517-1500-4917	Trans - Facility Services	0.00	0.00	0.00	0.00	0.00
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
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,523,031.32	3,353,452.15	3,553,336.00	0.00	1517-1500-4995	Beginning Fund Balance	0.00	3,085,214.00	3,085,214.00	0.00	0.00
2,523,031.32	3,353,452.15	3,553,336.00	0.00		Fund Balances Totals:	0.00	3,085,214.00	3,085,214.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		REVENUES TOTALS:	0.00	4,809,005.00	4,619,325.00	0.00	0.00
				E10	Personnel Services					
55,839.99	52,388.63	60,433.00	0.00	1517-1500-5000	Salaries and Wages	1.75	83,571.00	83,570.00	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
4,269.89	3,908.22	4,623.00	0.00	1517-1500-5110	FICA	0.00	6,394.00	6,393.00	0.00	0.00
46.83	42.97	52.00	0.00	1517-1500-5120	Workmans Compensation Tax	0.00	60.00	60.00	0.00	0.00
2,774.95	9,060.41	16,650.00	0.00	1517-1500-5130	Medical Insurance	0.00	21,105.00	21,105.00	0.00	0.00
0.00	2,110.42	0.00	0.00	1517-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
28.71	30.48	22.00	0.00	1517-1500-5133	Life Insurance	0.00	36.00	36.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
28.05	55.04	275.00	0.00	1517-1500-5134	Short Term Disability	0.00	321.00	321.00	0.00	0.00
8,559.68	8,796.86	10,274.00	0.00	1517-1500-5140	Retirement - General	0.00	14,207.00	14,207.00	0.00	0.00
1,284.26	916.77	1,058.00	0.00	1517-1500-5156	Unemployment Compensation	0.00	1,254.00	1,254.00	0.00	0.00
1,429.56	1,140.28	1,209.00	0.00	1517-1500-5157	Workmans Compensation	0.00	1,672.00	1,671.00	0.00	0.00
74,261.92	78,450.08	94,596.00	0.00		Personnel Services Totals:	1.75	128,620.00	128,617.00	0.00	0.00
				E20	Material and Services					
0.00	(883.00)	0.00	0.00	1517-1500-6100	Insurance	0.00	0.00	0.00	0.00	0.00
30,729.04	14,523.74	175,168.00	0.00	1517-1500-6110	Claims - Self Insured	0.00	100,000.00	100,000.00	0.00	0.00
539,253.41	608,382.74	694,000.00	0.00	1517-1500-6115	Claims - General Liability	0.00	694,000.00	694,000.00	0.00	0.00
269,995.45	98,513.86	327,543.00	0.00	1517-1500-6116	Claims - Unemployment	0.00	287,832.00	289,773.00	0.00	0.00
215,029.55	426,669.45	385,160.00	0.00	1517-1500-6117	Claims - Workers Compensation	0.00	388,954.00	397,333.00	0.00	0.00
589.97	584.76	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
0.00	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
4,433.52	6,071.81	7,800.00	0.00	1517-1500-6230	Safe & Secure IMPS	0.00	7,800.00	7,800.00	0.00	0.00
0.00	0.00	1,000.00	0.00	1517-1500-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
450.00	505.00	600.00	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	57.36	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	100.00	0.00	1517-1500-6333	Vehicle Fuel	0.00	0.00	0.00	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
0.00	0.00	150.00	0.00	1517-1500-6535	Equipment Maint & Repair	0.00	150.00	150.00	0.00	0.00
0.00	0.00	150.00	0.00	1517-1500-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
81.73	0.00	0.00	0.00	1517-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
58.00	54.82	530.00	0.00	1517-1500-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
166.58	0.00	0.00	0.00	1517-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
94.56	0.00	1,000.00	0.00	1517-1500-6604	Publications & Periodicals	0.00	1,000.00	1,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
493.02	0.00	0.00	0.00	1517-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
25,989.26	15,919.38	30,000.00	0.00	1517-1500-6611	Regulatory Comp	0.00	30,000.00	30,000.00	0.00	0.00
2,696.90	2,113.78	3,000.00	0.00	1517-1500-6700	Travel & Training	0.00	4,000.00	4,000.00	0.00	0.00
760.69	384.22	2,000.00	0.00	1517-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
649.81	796.13	2,000.00	0.00	1517-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
1,091,471.49	1,173,694.05	1,631,501.00	0.00		Material and Services Totals:	0.00	1,518,136.00	1,528,456.00	0.00	0.00
				E21	Interdepartmental Charges					
30,792.00	18,251.00	10,163.00	0.00	1517-1500-6990	Internal Services	0.00	13,098.00	14,288.00	0.00	0.00
2,735.00	2,949.00	2,914.00	0.00	1517-1500-6991	Facility Services	0.00	2,926.00	2,926.00	0.00	0.00
375.00	748.00	784.00	0.00	1517-1500-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
305.00	453.00	475.00	0.00	1517-1500-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
2,665.00	5,274.00	5,519.00	0.00	1517-1500-6994	Risk Management	0.00	8,966.00	3,886.00	0.00	0.00
4,991.00	9,875.00	10,851.00	0.00	1517-1500-6995	Insurance Liability	0.00	17,628.00	17,628.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	136.40	600.00	0.00	1517-1500-6999	Office Supplies - Internal	0.00	600.00	600.00	0.00	0.00
0.00	16.91	300.00	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	250.00	250.00	0.00	0.00
0.00	765.12	1,000.00	0.00	1517-1500-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Claims - Internal	0.00	0.00	0.00	0.00	0.00
41,863.00	38,468.43	32,606.00	0.00		Interdepartmental Charges Totals:	0.00	45,665.00	41,775.00	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	300,000.00	0.00	1517-1500-9800	Operating Contingency	0.00	30,000.00	33,893.00	0.00	0.00
0.00	0.00	300,000.00	0.00		Contigencies Totals:	0.00	30,000.00	33,893.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E81	Fund Balance & Reserves					
0.00	0.00	3,261,336.00	0.00	1517-1500-9900	Reserve Future Expenditures	0.00	3,085,584.00	2,885,584.00	0.00	0.00
0.00	0.00	3,261,336.00	0.00		Fund Balance & Reserves Totals:	0.00	3,085,584.00	2,885,584.00	0.00	0.00
				E90	Unappropriated Fund Balance					
3,353,452.15	3,965,059.71	0.00	0.00	1517-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
3,353,452.15	3,965,059.71	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		EXPENDITURES TOTALS:	1.75	4,809,005.00	4,619,325.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		DEPARTMENT REVENUES	0.00	4,809,005.00	4,619,325.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		DEPARTMENT EXPENSES	1.75	4,809,005.00	4,619,325.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources & Risk Mgt Tota	(1.75)	0.00	0.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		FUND REVENUES	0.00	4,809,005.00	4,619,325.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		FUND EXPENSES	1.75	4,809,005.00	4,619,325.00	0.00	0.00
0.00	0.00	0.00	0.00		Risk Management Totals:	(1.75)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
4,562,048.56	5,256,672.27	5,321,039.00	0.00		REPORT REVENUES	0.00	4,809,005.00	4,619,325.00	0.00	0.00
4,562,048.56	5,256,672.27	5,321,039.00	0.00		REPORT EXPENSES	1.75	4,809,005.00	4,619,325.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.75)	0.00	0.00	0.00	0.00

Department: County Counsel FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

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 as needed;
- Review all weekly agenda items that are presented to the BOCC (blue sheets - 229 as of 3/3/2016 [increase of 84 from prior FY]);
- 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;
- Prepare legal pleadings and eFile with Circuit Court for various departments;
- Represent County at numerous meetings, depositions & mediation;
- Coordinate with outside Counsel on all litigation;
- Current court/case load (3/3/2016): Federal – 13 [increase of 10 cases from prior FY]; State – 17 [increased 2 from prior FY]; Land Use Board of Appeals (LUBA) – 1; Torts – 17 [increased 2 from prior FY]; 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 $116.00/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, an additional $1,049 for FY 15-16 and an additional $7,000 for the coming 2016-2017 FY to remain "flat". The Board authorized an increase in legal fees to $100,000 in 2016-17 FY due to the current outstanding legal claims against the county.

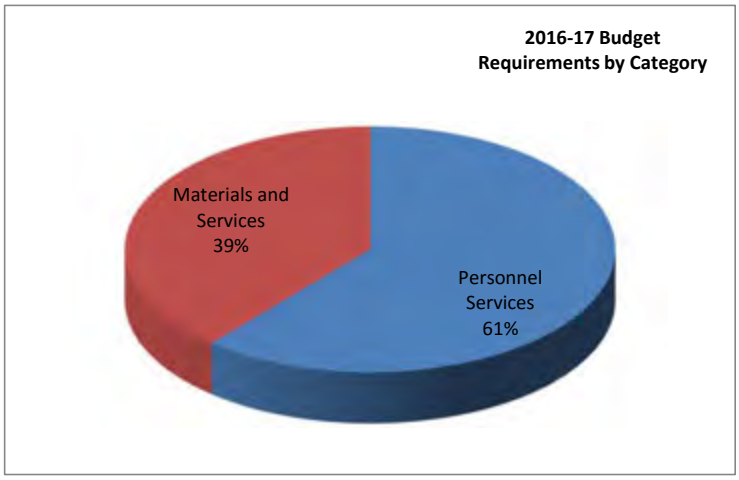
Key issues:

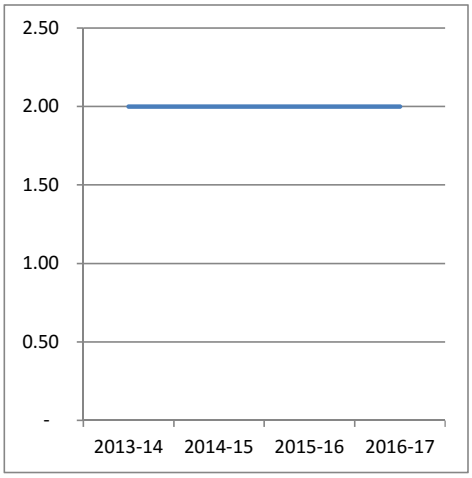
Long-term challenges are an extension of next year's short-term challenges. Klamath County's legal demands are growing, and there is no capacity for expansion. Costs for outside counsel on limited matters can be efficient, especially when an area of expertise is required. But for general matters, paying 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
2016-2017 Budget Financial Presentation
1520 Counsel

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	228,548	230,026	237,520	242,415
Materials and Services	43,926	63,893	66,596	153,962
Total Requirements by Budgetary Category	**272,474**	**293,919**	**304,116**	**396,377**
Requirements by Fund				
Internal Services (6000)	272,474	293,919	304,116	396,377
Total Requirements by Fund	**272,474**	**293,919**	**304,116**	**396,377**
Resources by Budgetary Category				
Interfund Transfers	272,430	293,469	304,116	396,377
Miscellaneous	44	450	-	-
Total Resources by Budgetary Category	**272,474**	**293,919**	**304,116**	**396,377**
Full-Time Employee Equivalents	2.00	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
County Counsel	396,377	242,415	2.00
Total Mandates	**396,377**	**242,415**	**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	$110,501.09	$1,657.52	$8,453.33	$2,210.02	$34.45	$12,060.00	$0.00	$58.08	$183.00	$18,785.19	$153,942.68
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	UH26	5	$59,446.82	$891.70	$4,547.68	$1,188.94	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,105.96	$88,472.83
			2.0000					**$169,947.92**	**$2,549.22**	**$13,001.02**	**$3,398.96**	**$68.90**	**$24,120.00**	**$0.00**	**$72.36**	**$366.00**	**$28,891.15**	**$242,415.52**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 8:48AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1520	County Counsel					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1521-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-4317	Fees - Special District	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					
44.00	449.74	0.00	0.00	1521-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
44.00	449.74	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	1521-1500-4900	Trans - General Non Dept	0.00	4,258.00	0.00	0.00	0.00
272,430.15	293,469.52	304,116.00	0.00	1521-1500-4901	Trans - Internal Serv Non Dept	0.00	0.00	396,377.00	0.00	0.00
272,430.15	293,469.52	304,116.00	0.00		Interfund Transfers Totals:	0.00	4,258.00	396,377.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		REVENUES TOTALS:	0.00	4,258.00	396,377.00	0.00	0.00
				E10	Personnel Services					
163,785.26	166,182.25	167,300.00	0.00	1521-1500-5000	Salaries and Wages	2.00	169,947.92	169,948.00	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
11,971.44	12,270.37	12,798.00	0.00	1521-1500-5110	FICA	0.00	10,536.77	13,001.00	0.00	0.00
59.13	56.05	69.00	0.00	1521-1500-5120	Workmans Compensation Tax	0.00	68.90	69.00	0.00	0.00
18,800.00	14,875.06	22,200.00	0.00	1521-1500-5130	Medical Insurance	0.00	24,120.00	24,120.00	0.00	0.00
0.00	2,450.00	0.00	0.00	1521-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
106.92	104.04	72.00	0.00	1521-1500-5133	Life Insurance	0.00	72.36	72.00	0.00	0.00
40.80	73.40	366.00	0.00	1521-1500-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
26,203.43	28,124.64	28,441.00	0.00	1521-1500-5140	Retirement - General	0.00	28,891.15	28,891.00	0.00	0.00
3,766.84	2,908.17	2,928.00	0.00	1521-1500-5156	Unemployment Compensation	0.00	2,549.22	2,549.00	0.00	0.00
3,814.40	2,981.57	3,346.00	0.00	1521-1500-5157	Workmans Compensation	0.00	3,398.96	3,399.00	0.00	0.00
228,548.22	230,025.55	237,520.00	0.00		Personnel Services Totals:	2.00	239,951.28	242,415.00	0.00	0.00
				E20	Material and Services					
9,130.50	25,327.64	15,739.00	0.00	1521-1500-6202	Legal Fees	0.00	15,311.00	100,000.00	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
787.00	1,012.00	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	1521-1500-6331	Computer Software	0.00	200.00	200.00	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
875.19	0.00	0.00	0.00	1521-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
178.92	602.98	370.00	0.00	1521-1500-6601	Supplies - Other	0.00	900.00	900.00	0.00	0.00
141.11	55.21	0.00	0.00	1521-1500-6603	Postage	0.00	100.00	100.00	0.00	0.00
2,029.90	1,599.93	2,200.00	0.00	1521-1500-6604	Publications & Periodicals	0.00	2,200.00	2,200.00	0.00	0.00
1,079.94	0.00	0.00	0.00	1521-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6700	Travel & Training	0.00	10,000.00	10,000.00	0.00	0.00
4,655.85	3,325.09	10,000.00	0.00	1521-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	147.50	0.00	0.00	1521-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
849.44	862.66	2,200.00	0.00	1521-1500-6755	Telephone	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	1521-1500-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
19,759.93	32,933.01	31,459.00	0.00		Material and Services Totals:	0.00	30,861.00	115,550.00	0.00	0.00
				E21	Interdepartmental Charges					
14,547.00	15,589.00	16,091.00	0.00	1521-1500-6990	Internal Services	0.00	18,359.00	19,549.00	0.00	0.00
6,454.00	6,958.00	6,876.00	0.00	1521-1500-6991	Facility Services	0.00	6,904.00	6,904.00	0.00	0.00
750.00	748.00	784.00	0.00	1521-1500-6992	Steering Comm Hardware Chg	0.00	794.00	794.00	0.00	0.00
610.00	906.00	950.00	0.00	1521-1500-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
628.00	600.00	634.00	0.00	1521-1500-6994	Risk Management	0.00	600.00	260.00	0.00	0.00
1,177.00	1,124.00	1,247.00	0.00	1521-1500-6995	Insurance Liability	0.00	1,180.00	1,180.00	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	3,500.00	6,000.00	0.00	1521-1500-6999	Contract Services - Internal	0.00	6,000.00	6,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	799.86	900.00	0.00	1521-1500-6999	Office Supplies - Internal	0.00	1,100.00	1,100.00	0.00	0.00
0.00	77.43	455.00	0.00	1521-1500-6999	Postage - Internal	0.00	425.00	425.00	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	658.41	1,200.00	0.00	1521-1500-6999	Printing - Internal	0.00	1,200.00	1,200.00	0.00	0.00
24,166.00	30,960.70	35,137.00	0.00		Interdepartmental Charges Totals:	0.00	37,562.00	38,412.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1521-1500-9003	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
272,474.15	293,919.26	304,116.00	0.00		EXPENDITURES TOTALS:	2.00	308,374.28	396,377.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		DEPARTMENT REVENUES	0.00	4,258.00	396,377.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		DEPARTMENT EXPENSES	2.00	308,374.28	396,377.00	0.00	0.00
0.00	0.00	0.00	0.00		County Counsel Totals:	(2.00)	(304,116.28)	0.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		FUND REVENUES	0.00	4,258.00	396,377.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		FUND EXPENSES	2.00	308,374.28	396,377.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(2.00)	(304,116.28)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
272,474.15	293,919.26	304,116.00	0.00		REPORT REVENUES	0.00	4,258.00	396,377.00	0.00	0.00
272,474.15	293,919.26	304,116.00	0.00		REPORT EXPENSES	2.00	308,374.28	396,377.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	(304,116.28)	0.00	0.00	0.00

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 Extension Service District, Klamath County Drainage Service District and other entities.
- The Finance Department manages two community grant programs (economic development and tourism).
- 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 an increase of $42,113 from the adopted fiscal year 2016 budget. This is primarily due to an increase in employees. The personnel services portion of the budget increased by $58,636. The added position has a loaded cost of $60,431 in fiscal year 2017. Personnel service costs will continue to rise in future years as the newly hired employees receive their step increases.

The department is managing a credit card rebate program that is currently flowing through the miscellaneous income line. The latest annualized estimate is for this program to generate approximately $52,000 in revenue to the county. The department in consultation with the Board is reviewing how to appropriately allocate these funds.

Key issues:

The Finance Department is working with departments on how to best fully implement portions of the new finance/human resources program to increase efficiencies and supporting documentation requirements.

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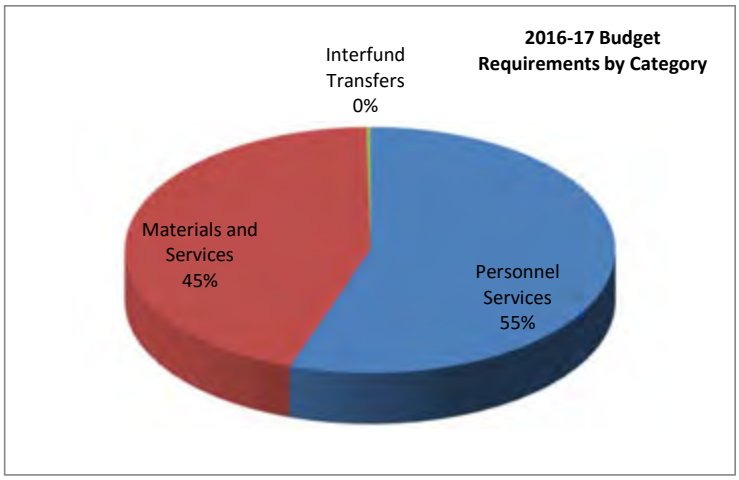
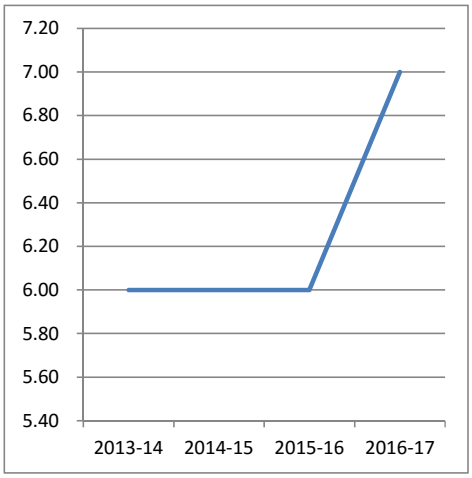
Klamath County, Oregon
2016-2017 Budget Financial Presentation
1525 Finance

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	463,877	482,026	516,920	575,556
Materials and Services	743,627	468,512	478,206	461,683
Subtotal Current Expenditures	**1,207,504**	**950,538**	**995,126**	**1,037,239**
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	**1,210,504**	**953,538**	**998,126**	**1,040,239**
Requirements by Fund				
Internal Services (6000)	1,210,504	953,538	998,126	1,040,239
Total Requirements by Fund	**1,210,504**	**953,538**	**998,126**	**1,040,239**
Resources by Budgetary Category				
Intergovernmental	-	15,567	5,628	6,715
Charges for Services	167,242	184,760	260,000	237,000
Miscellaneous	538	10,593	11,000	25,000
Interfund Transfers	1,042,724	742,618	721,498	771,524
Total Resources by Budgetary Category	**1,210,504**	**953,538**	**998,126**	**1,040,239**
Full-Time Employee Equivalents	6.00	6.00	6.00	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Finance	1,040,239	575,556	7.00
Total Mandates	**1,040,239**	**575,556**	**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	
Finance	Filled	Chief Financial Officer	1.0000	Full-time Non-Union	Non-Union	DF19	6	$106,294.35	$1,594.42	$8,131.52	$2,125.89	$34.45	$12,060.00	$0.00	$58.08	$183.00	$18,070.04	$148,551.74
Finance	Filled	Assistant Finance Officer	1.0000	Full-time Non-Union	Non-Union	UF29	7	$74,065.32	$1,110.98	$5,666.00	$1,481.31	$34.45	$12,060.00	$0.00	$14.28	$183.00	$12,591.10	$107,206.44
Finance	Filled	Financial Systems Administrator	1.0000	Full-time Non-Union	Non-Union	UH24	2	$47,697.45	$715.46	$3,648.86	$953.95	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,108.57	$73,416.02
Finance	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	2	$31,425.71	$471.39	$2,404.07	$628.51	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,342.37	$52,563.77
Finance	Filled	Purchasing Specialist	1.0000	Full-time Local 121	Local 121	LH15	2	$34,585.63	$518.78	$2,645.80	$691.71	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,879.56	$56,613.22
Finance	Filled	Payroll Clerk I	1.0000	Full-time Non-Union	Non-Union	UH21	7	$50,317.88	$754.77	$3,849.32	$1,006.36	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,554.04	$76,774.09
Finance	Filled	Payroll Clerk II	1.0000	Full-time Non-Union	Non-Union	UH20	1	$37,564.49	$563.47	$2,873.68	$751.29	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,385.96	$60,430.62
			7.0000					**$381,950.82**	**$5,729.26**	**$29,219.24**	**$7,639.02**	**$241.16**	**$84,420.00**	**$0.00**	**$143.76**	**$1,281.00**	**$64,931.64**	**$575,555.90**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 8:48AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1525	Finance					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1526-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	3,906.00	0.00	0.00	1526-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
0.00	3,906.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
6,500.00	6,250.00	10,000.00	0.00	1526-1500-4398	Intradepartmental Service Chg	0.00	6,000.00	12,000.00	0.00	0.00
89,382.78	102,309.42	150,000.00	0.00	1526-1500-4398	Revenues - Inventory	0.00	125,000.00	125,000.00	0.00	0.00
71,359.54	71,364.81	100,000.00	0.00	1526-1500-4398	Reimbursement - Postage Other	0.00	100,000.00	100,000.00	0.00	0.00
0.00	930.00	0.00	0.00	1526-1500-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
167,242.32	180,854.23	260,000.00	0.00		Interdepartmental Charges Totals:	0.00	231,000.00	237,000.00	0.00	0.00
				R40	Other Local Revenue					
537.68	10,592.84	11,000.00	0.00	1526-1500-4400	Miscellaneous	0.00	25,000.00	25,000.00	0.00	0.00
537.68	10,592.84	11,000.00	0.00		Other Local Revenue Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1526-1500-4499	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	15,567.01	5,628.00	0.00	1526-1500-4501	A&T Grant	0.00	5,628.00	6,715.00	0.00	0.00
0.00	15,567.01	5,628.00	0.00		State of Oregon Totals:	0.00	5,628.00	6,715.00	0.00	0.00
				R61	Interfund Loan Proceeds					
0.00	0.00	0.00	0.00	1526-1500-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Interfund Loan Proceeds 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
1,042,724.11	712,617.71	721,498.00	0.00	1526-1500-4901	Trans - Internal Serv Non Dept	0.00	721,498.00	771,524.00	0.00	0.00
0.00	30,000.00	0.00	0.00	1526-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,042,724.11	742,617.71	721,498.00	0.00		Interfund Transfers Totals:	0.00	721,498.00	771,524.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		REVENUES TOTALS:	0.00	983,126.00	1,040,239.00	0.00	0.00
				E10	Personnel Services					
318,699.84	336,885.39	349,599.00	0.00	1526-1500-5000	Salaries and Wages	7.00	381,951.00	381,951.00	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
458.25	1,679.42	0.00	0.00	1526-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
23,443.93	24,955.85	26,744.00	0.00	1526-1500-5110	FICA	0.00	29,219.00	29,219.00	0.00	0.00
137.38	169.83	208.00	0.00	1526-1500-5120	Workmans Compensation Tax	0.00	241.00	241.00	0.00	0.00
55,042.58	40,494.28	66,600.00	0.00	1526-1500-5130	Medical Insurance	0.00	84,420.00	84,420.00	0.00	0.00
0.00	8,091.68	0.00	0.00	1526-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
183.60	183.62	129.00	0.00	1526-1500-5133	Life Insurance	0.00	144.00	144.00	0.00	0.00
117.37	218.25	1,098.00	0.00	1526-1500-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
50,991.40	56,880.33	59,432.00	0.00	1526-1500-5140	Retirement - General	0.00	64,932.00	64,932.00	0.00	0.00
7,340.56	5,929.28	6,118.00	0.00	1526-1500-5156	Unemployment Compensation	0.00	5,729.00	5,729.00	0.00	0.00
7,461.72	6,538.39	6,992.00	0.00	1526-1500-5157	Workmans Compensation	0.00	7,639.00	7,639.00	0.00	0.00
463,876.63	482,026.32	516,920.00	0.00		Personnel Services Totals:	7.00	575,556.00	575,556.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1526-1500-6120	Committee Expenses	0.00	1,000.00	1,000.00	0.00	0.00
8,910.40	4,500.00	0.00	0.00	1526-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
1,551.70	2,726.42	3,000.00	0.00	1526-1500-6203	Legal Notice Publish	0.00	3,000.00	3,000.00	0.00	0.00
87,500.00	75,250.00	80,000.00	0.00	1526-1500-6231	Audit Fees	0.00	85,000.00	85,000.00	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
2,625.73	7,311.73	9,000.00	0.00	1526-1500-6310	Dues & Fees	0.00	9,000.00	9,000.00	0.00	0.00
66.53	0.00	0.00	0.00	1526-1500-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1526-1500-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
391,544.42	142,880.48	68,000.00	0.00	1526-1500-6331	Computer Software	0.00	68,000.00	68,000.00	0.00	0.00
562.55	0.00	500.00	0.00	1526-1500-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
0.00	143.98	0.00	0.00	1526-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,254.00	1,508.33	1,500.00	0.00	1526-1500-6531	Supplies Equipment Rent	0.00	1,800.00	1,800.00	0.00	0.00
0.00	913.25	100.00	0.00	1526-1500-6535	Equipment Maint & Repair	0.00	100.00	100.00	0.00	0.00
75.90	78.90	1,000.00	0.00	1526-1500-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,855.00	0.00	0.00	1526-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,768.37	1,391.32	0.00	0.00	1526-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
92,114.81	273.20	0.00	0.00	1526-1500-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
637.01	112.39	500.00	0.00	1526-1500-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
3,255.16	68,000.00	100,000.00	0.00	1526-1500-6603	Postage	0.00	100,000.00	100,000.00	0.00	0.00
67,083.70	0.00	0.00	0.00	1526-1500-6603	Postage - Internal	0.00	0.00	0.00	0.00	0.00
547.96	5.00	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	101,945.04	150,000.00	0.00	1526-1500-6608	Supplies - Resale	0.00	125,000.00	125,000.00	0.00	0.00
733.95	290.64	1,000.00	0.00	1526-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	857.25	0.00	0.00	1526-1500-6700	Travel & Training	0.00	4,000.00	4,000.00	0.00	0.00
4,869.58	529.00	3,500.00	0.00	1526-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
452.20	158.00	500.00	0.00	1526-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	121.05	0.00	0.00	1526-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,493.99	1,732.74	1,800.00	0.00	1526-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
670,080.04	412,583.72	420,400.00	0.00		Material and Services Totals:	0.00	400,900.00	400,900.00	0.00	0.00
				E21	Interdepartmental Charges					
50,414.00	29,391.00	28,060.00	0.00	1526-1500-6990	Internal Services	0.00	30,668.00	32,826.00	0.00	0.00
5,611.00	6,049.00	7,824.00	0.00	1526-1500-6991	Facility Services	0.00	7,866.00	7,866.00	0.00	0.00
8,775.00	2,244.00	2,744.00	0.00	1526-1500-6992	Steering Comm Hardware Chg	0.00	2,779.00	2,779.00	0.00	0.00
1,525.00	2,718.00	3,325.00	0.00	1526-1500-6993	Steering Comm User Chg	0.00	3,500.00	3,500.00	0.00	0.00
2,174.00	1,924.00	2,142.00	0.00	1526-1500-6994	Risk Management	0.00	1,589.00	689.00	0.00	0.00
4,072.00	3,602.00	4,211.00	0.00	1526-1500-6995	Insurance Liability	0.00	3,123.00	3,123.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
976.44	879.45	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	2,633.17	0.00	0.00	1526-1500-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	372.00	0.00	0.00	1526-1500-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,761.98	5,000.00	0.00	1526-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	3,202.24	3,500.00	0.00	1526-1500-6999	Postage - Internal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	1,035.55	0.00	0.00	1526-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	115.36	0.00	0.00	1526-1500-6999	Permits - Internal	0.00	0.00	0.00	0.00	0.00
73,547.44	55,927.75	57,806.00	0.00		Interdepartmental Charges Totals:	0.00	59,525.00	60,783.00	0.00	0.00
				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
1,210,504.11	953,537.79	998,126.00	0.00		EXPENDITURES TOTALS:	7.00	1,038,981.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		DEPARTMENT REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		DEPARTMENT EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Totals:	(7.00)	(55,855.00)	0.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		FUND REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		FUND EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(7.00)	(55,855.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,210,504.11	953,537.79	998,126.00	0.00		REPORT REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		REPORT EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.00)	(55,855.00)	0.00	0.00	0.00

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Department: Information Technology FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Self-Imposed Services:

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

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

Department Overview:

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

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

Successes and Challenges:

- Service Initiatives
  - Assessment & Taxation System
  - Government Center network cabling
  - Library Service District public workstations upgrade
  - SharePoint intranet and internet

- Strategic Resource Allocation
  - "Cloud-based" and virtual technologies
  - Substantial cost savings and greater flexibility
  - Desktop standardization
  - Pre-trial, trial, and forensic and evidence support
  - Leveraging State Data Center Archiving
  - Network Speed and Availability
  - Campus Wireless Access
  - Security Enhancements

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.

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:
There are no significant changes over last year.

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.
- 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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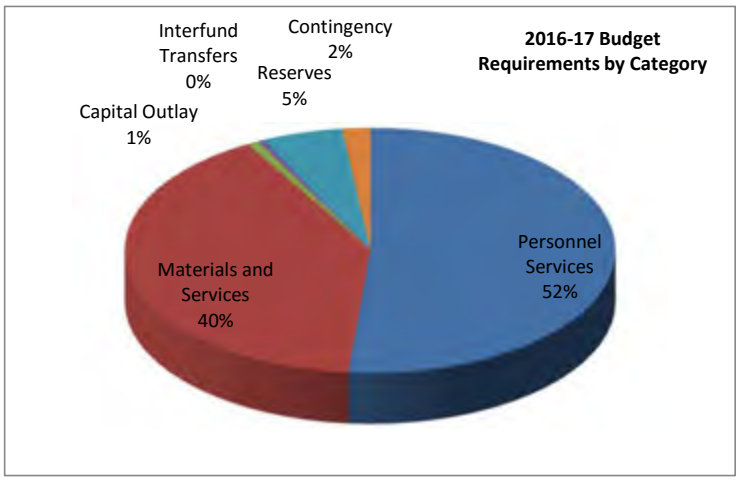
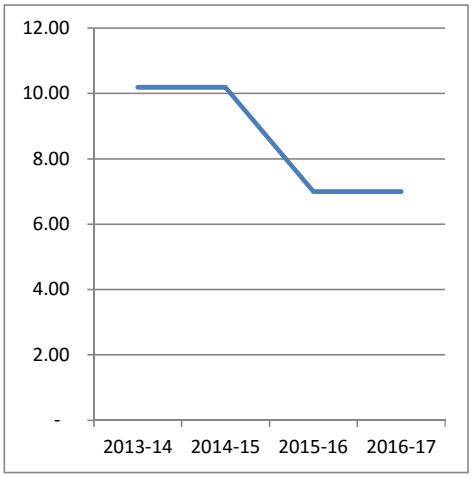
Klamath County, Oregon
2016-2017 Budget Financial Presentation
1530 Information Technology

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	634,439	598,691	643,096	674,502
Materials and Services	727,241	657,435	451,307	527,696
Capital Outlay	10,868	-	25,000	10,000
Subtotal Current Expenditures	**1,372,548**	**1,256,126**	**1,119,403**	**1,212,198**
Interfund Transfers	77,500	73,000	12,500	5,000
Reserves	-	-	100,000	70,000
Contingency	-	-	27,505	24,330
Unappropriated Fund Balance	125,038	135,568	-	-
Subtotal Noncurrent Expenditures	**202,538**	**208,568**	**140,005**	**99,330**
Total Requirements by Budgetary Category	**1,575,086**	**1,464,694**	**1,259,408**	**1,311,528**
Requirements by Fund				
Information Technology (6000)	1,575,087	1,464,694	1,259,408	1,311,528
Total Requirements by Fund	**1,575,087**	**1,464,694**	**1,259,408**	**1,311,528**
Resources by Budgetary Category				
Intergovernmental	25,082	20,905	18,893	19,697
Charges for Services	519,723	420,848	352,255	361,330
Investment Earnings	416	-	-	-
Sale of Capital Assets	9,422	7,577	5,000	-
Interfund Transfers	933,373	890,326	789,260	790,501
Miscellaneous	32	-	-	-
Beginning Fund Balance	87,039	125,038	94,000	140,000
Total Resources by Budgetary Category	**1,575,087**	**1,464,694**	**1,259,408**	**1,311,528**
Full-Time Employee Equivalents	10.19	10.19	7.00	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Information Technology	1,311,528	674,502	7.00
Steering Committee	-	-	-
Total Mandates	**1,311,528**	**674,502**	**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	
Information Technology	Filled	User Support Specialist	1.0000	Full-time Local 121	Local 121	LH17	6	$44,822.59	$672.34	$3,428.93	$896.45	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,619.84	$69,731.88
Information Technology	Filled	User Support Specialist	1.0000	Full-time Local 121	Local 121	LH17	6	$44,602.81	$669.04	$3,412.12	$892.06	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,582.48	$69,450.24
Information Technology	Filled	Sr. Systems Administrator	1.0000	Full-time Non-union	Non-union	UF33	4	$81,161.13	$1,217.42	$6,208.83	$1,623.22	$34.45	$12,060.00	$0.00	$14.28	$183.00	$13,797.39	$116,299.73
Information Technology	Filled	Sr. Systems Administrator	1.0000	Full-time Non-union	Non-union	UF33	4	$82,664.20	$1,239.96	$6,323.81	$1,653.28	$34.45	$12,060.00	$0.00	$14.28	$183.00	$14,052.91	$118,225.90
Information Technology	Filled	IT Director	1.0000	Department Head	Non-union	DF16	7	$93,806.52	$1,407.10	$7,176.20	$1,876.13	$34.45	$12,060.00	$0.00	$58.08	$183.00	$15,947.11	$132,548.59
Information Technology	Filled	Computer Support Technician	1.0000	Full-time Local 121	Local 121	LH19	4	$45,488.54	$682.33	$3,479.87	$909.77	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,733.05	$70,585.30
Information Technology	Filled	Systems Administrator	1.0000	Full-time Local 121	Local 121	LF27	3	$65,748.72	$986.23	$5,029.78	$1,314.97	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,177.28	$96,548.72
Information Technology		Overtime						$1,000.00	$15.00	$76.50	$20.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,111.50
			7.0000					**$459,294.52**	**$6,889.42**	**$35,136.03**	**$9,185.89**	**$241.16**	**$84,420.00**	**$0.00**	**$143.76**	**$1,281.00**	**$77,910.07**	**$674,501.85**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1530	Information Technology					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1531-1500-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
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	1531-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	1,520.00	0.00	0.00	1531-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	433.66	0.00	0.00	1531-1500-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
12,438.00	4,745.62	5,000.00	0.00	1531-1500-4317	Services - Data Process Other	0.00	3,000.00	3,000.00	0.00	0.00
12,438.00	6,699.28	5,000.00	0.00		Charges for Service Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R31	Interdepartmental Charges					
193,907.81	49,366.96	30,000.00	0.00	1531-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
193,907.81	49,366.96	30,000.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
32.40	0.00	0.00	0.00	1531-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
32.40	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	3,149.89	0.00	0.00	1531-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	3,149.89	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
25,082.10	20,904.60	18,893.00	0.00	1531-1500-4501	A&T Grant	0.00	18,893.00	19,697.00	0.00	0.00
25,082.10	20,904.60	18,893.00	0.00		State of Oregon Totals:	0.00	18,893.00	19,697.00	0.00	0.00
				R70	Interfund Transfers					
795,872.34	781,164.44	759,260.00	0.00	1531-1500-4901	Trans - Internal Serv Non Dept	0.00	789,260.00	790,501.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-4925	Trans - Juvenile	0.00	0.00	0.00	0.00	0.00
795,872.34	781,164.44	759,260.00	0.00		Interfund Transfers Totals:	0.00	789,260.00	790,501.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		REVENUES TOTALS:	0.00	811,153.00	813,198.00	0.00	0.00
				E10	Personnel Services					
443,137.19	416,863.76	438,186.00	0.00	1531-1500-5000	Salaries and Wages	7.00	459,300.00	458,295.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
6,797.85	1,058.80	1,000.00	0.00	1531-1500-5011	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
32,952.73	30,039.45	33,598.00	0.00	1531-1500-5110	FICA	0.00	35,137.00	35,136.00	0.00	0.00
243.02	207.32	242.00	0.00	1531-1500-5120	Workmans Compensation Tax	0.00	242.00	241.00	0.00	0.00
65,025.00	62,937.70	77,700.00	0.00	1531-1500-5130	Medical Insurance	0.00	84,420.00	84,420.00	0.00	0.00
0.00	3,562.52	0.00	0.00	1531-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
209.58	200.47	144.00	0.00	1531-1500-5133	Life Insurance	0.00	145.00	144.00	0.00	0.00
141.10	253.00	1,281.00	0.00	1531-1500-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
64,838.64	68,050.84	74,492.00	0.00	1531-1500-5140	Retirement - General	0.00	77,911.00	77,910.00	0.00	0.00
10,348.41	7,313.34	7,669.00	0.00	1531-1500-5156	Unemployment Compensation	0.00	6,890.00	6,889.00	0.00	0.00
10,745.77	8,203.81	8,784.00	0.00	1531-1500-5157	Workmans Compensation	0.00	9,186.00	9,186.00	0.00	0.00
634,439.29	598,691.01	643,096.00	0.00		Personnel Services Totals:	7.00	675,512.00	674,502.00	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
0.00	120.75	0.00	0.00	1531-1500-6200	Contract Services	0.00	4,000.00	4,000.00	0.00	0.00
3,723.62	14,656.95	10,000.00	0.00	1531-1500-6201	Consultant Services	0.00	4,000.00	4,000.00	0.00	0.00
0.00	2,491.88	2,500.00	0.00	1531-1500-6232	Software Support	0.00	2,000.00	2,000.00	0.00	0.00
14,140.72	149.00	1,000.00	0.00	1531-1500-6232	Hardware Maintenance	0.00	1,000.00	1,000.00	0.00	0.00
0.00	228.50	0.00	0.00	1531-1500-6234	Security & Alarms	0.00	500.00	500.00	0.00	0.00
249.36	121.17	500.00	0.00	1531-1500-6310	Dues & Fees	0.00	650.00	650.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6331	Computer Software	0.00	2,500.00	2,500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
10,174.98	4,271.41	10,000.00	0.00	1531-1500-6332	Computer Equipment	0.00	10,000.00	10,000.00	0.00	0.00
1,105.57	0.00	0.00	0.00	1531-1500-6333	Vehicle Fuel	0.00	250.00	250.00	0.00	0.00
100.00	(149.00)	0.00	0.00	1531-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	80.00	0.00	0.00	1531-1500-6531	Supplies Equipment Rent	0.00	0.00	0.00	0.00	0.00
3,366.01	6,540.86	2,500.00	0.00	1531-1500-6536	Vehicle Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
600.00	701.12	1,000.00	0.00	1531-1500-6538	Building Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
2,262.19	1,030.00	1,500.00	0.00	1531-1500-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
8,041.36	6,419.92	5,000.00	0.00	1531-1500-6601	Supplies - Other	0.00	3,160.00	3,160.00	0.00	0.00
370.04	216.88	300.00	0.00	1531-1500-6602	Copier Maint & Supplies	0.00	300.00	300.00	0.00	0.00
279.76	66.73	200.00	0.00	1531-1500-6603	Postage	0.00	100.00	100.00	0.00	0.00
187,413.48	49,106.56	30,000.00	0.00	1531-1500-6608	Supplies - Resale	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1531-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	32.16	0.00	0.00	1531-1500-6613	Elect Supplies & Repairs	0.00	5,000.00	3,396.00	0.00	0.00
0.00	14,866.41	15,000.00	0.00	1531-1500-6700	Travel & Training	0.00	20,000.00	20,000.00	0.00	0.00
1,167.57	0.00	0.00	0.00	1531-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
6,021.20	0.00	0.00	0.00	1531-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
432.13	0.00	0.00	0.00	1531-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
7,029.37	6,654.47	6,000.00	0.00	1531-1500-6755	Telephone	0.00	6,000.00	6,000.00	0.00	0.00
0.00	1,071.85	0.00	0.00	1531-1500-6756	Data Service Charges	0.00	1,000.00	1,000.00	0.00	0.00
246,477.36	108,677.62	85,500.00	0.00		Material and Services Totals:	0.00	65,960.00	64,356.00	0.00	0.00
				E21	Interdepartmental Charges					
22,673.00	29,354.00	26,155.00	0.00	1531-1500-6990	Internal Services	0.00	23,814.00	29,690.00	0.00	0.00
23,018.00	24,786.00	27,030.00	0.00	1531-1500-6991	Facility Services	0.00	25,972.00	25,972.00	0.00	0.00
11,325.00	12,514.00	5,096.00	0.00	1531-1500-6992	Steering Comm Hardware Chg	0.00	3,153.00	3,176.00	0.00	0.00
6,100.00	5,889.00	3,325.00	0.00	1531-1500-6993	Steering Comm User Chg	0.00	3,500.00	3,500.00	0.00	0.00
2,019.00	2,111.00	2,411.00	0.00	1531-1500-6994	Risk Management	0.00	2,189.00	949.00	0.00	0.00
3,781.00	3,953.00	4,740.00	0.00	1531-1500-6995	Insurance Liability	0.00	4,303.00	4,303.00	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	1,570.73	2,500.00	0.00	1531-1500-6998	Vehicle Fuel - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	424.63	500.00	0.00	1531-1500-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	55.12	100.00	0.00	1531-1500-6999	Postage - Internal	0.00	50.00	50.00	0.00	0.00
0.00	162.06	0.00	0.00	1531-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	97.00	200.00	0.00	1531-1500-6999	Solid Waste Fees - Internal	0.00	200.00	200.00	0.00	0.00
68,916.00	80,916.54	72,057.00	0.00		Interdepartmental Charges Totals:	0.00	64,681.00	69,340.00	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					
0.00	13,000.00	12,500.00	0.00	1531-1500-9003	Trans - Equipment Reserve	0.00	5,000.00	5,000.00	0.00	0.00
72,500.00	60,000.00	0.00	0.00	1531-1500-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	1531-1500-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
77,500.00	73,000.00	12,500.00	0.00		Interfund Transfers Totals:	0.00	5,000.00	5,000.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		EXPENDITURES TOTALS:	7.00	811,153.00	813,198.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		DEPARTMENT REVENUES	0.00	811,153.00	813,198.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		DEPARTMENT EXPENSES	7.00	811,153.00	813,198.00	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
1,027,332.65	861,285.17	813,153.00	0.00		FUND REVENUES	0.00	811,153.00	813,198.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		FUND EXPENSES	7.00	811,153.00	813,198.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,027,332.65	861,285.17	813,153.00	0.00		REPORT REVENUES	0.00	811,153.00	813,198.00	0.00	0.00
1,027,332.65	861,285.17	813,153.00	0.00		REPORT EXPENSES	7.00	811,153.00	813,198.00	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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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1530	Information Technology					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1532-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	16,900.73	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
0.00	16,900.73	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
178,949.00	187,830.00	181,005.00	0.00	1532-1500-4392	Steering Comm Hardware Fees	0.00	184,830.00	184,830.00	0.00	0.00
133,676.00	153,113.00	166,250.00	0.00	1532-1500-4393	Steering Committee User Fees	0.00	173,500.00	173,500.00	0.00	0.00
751.98	6,938.04	0.00	0.00	1532-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
313,376.98	347,881.04	347,255.00	0.00		Interdepartmental Charges Totals:	0.00	358,330.00	358,330.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1532-1500-4400	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					
416.11	0.00	0.00	0.00	1532-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
416.11	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
9,422.23	4,427.03	5,000.00	0.00	1532-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
9,422.23	4,427.03	5,000.00	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	1532-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
72,500.00	60,000.00	0.00	0.00	1532-1500-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	4,161.75	0.00	0.00	1532-1500-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
65,000.00	0.00	0.00	0.00	1532-1500-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
0.00	45,000.00	0.00	0.00	1532-1500-4923	Trans - Sheriff Corrections	0.00	0.00	0.00	0.00	0.00
137,500.00	109,161.75	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
87,039.11	125,038.33	94,000.00	0.00	1532-1500-4995	Beginning Fund Balance	0.00	0.00	140,000.00	0.00	0.00
87,039.11	125,038.33	94,000.00	0.00		Fund Balances Totals:	0.00	0.00	140,000.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		REVENUES TOTALS:	0.00	358,330.00	498,330.00	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	1,155.00	1,500.00	0.00	1532-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	4,780.50	1,500.00	0.00	1532-1500-6232	Software Support	0.00	0.00	0.00	0.00	0.00
149,590.71	74,267.43	20,000.00	0.00	1532-1500-6232	Hardware Maintenance	0.00	20,000.00	20,000.00	0.00	0.00
21,071.04	18,018.62	0.00	0.00	1532-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
146.37	506.21	250.00	0.00	1532-1500-6310	Dues & Fees	0.00	0.00	0.00	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
0.00	131,881.07	135,000.00	0.00	1532-1500-6331	Computer Software	0.00	159,000.00	159,000.00	0.00	0.00
173,215.13	91,592.62	25,000.00	0.00	1532-1500-6332	Computer Equipment	0.00	74,100.00	120,000.00	0.00	0.00
0.00	48,814.31	10,000.00	0.00	1532-1500-6332	Network Equipment	0.00	0.00	0.00	0.00	0.00
4,581.19	4,496.00	10,000.00	0.00	1532-1500-6535	Equipment Maint & Repair	0.00	20,000.00	20,000.00	0.00	0.00
1,539.21	172.99	250.00	0.00	1532-1500-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
30.89	961.77	250.00	0.00	1532-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
708.18	0.00	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	12,729.55	10,000.00	0.00	1532-1500-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
260.00	760.21	0.00	0.00	1532-1500-6755	Telephone	0.00	0.00	0.00	0.00	0.00
60,705.42	77,704.96	80,000.00	0.00	1532-1500-6756	Data Service Charges	0.00	75,000.00	75,000.00	0.00	0.00
411,848.14	467,841.24	293,750.00	0.00		Material and Services Totals:	0.00	348,100.00	394,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E30	Capital Outlay					
10,867.96	0.00	25,000.00	0.00	1532-1500-7003	Computer Equipment	0.00	10,000.00	10,000.00	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
10,867.96	0.00	25,000.00	0.00		Capital Outlay Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	27,505.00	0.00	1532-1500-9800	Operating Contingency	0.00	0.00	24,330.00	0.00	0.00
0.00	0.00	27,505.00	0.00		Contigencies Totals:	0.00	0.00	24,330.00	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	100,000.00	0.00	1532-1500-9910	Reserve Capital Outlay	0.00	0.00	70,000.00	0.00	0.00
0.00	0.00	100,000.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	70,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
125,038.33	135,567.64	0.00	0.00	1532-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
125,038.33	135,567.64	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		EXPENDITURES TOTALS:	0.00	358,100.00	498,330.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		DEPARTMENT REVENUES	0.00	358,330.00	498,330.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		DEPARTMENT EXPENSES	0.00	358,100.00	498,330.00	0.00	0.00
0.00	0.00	0.00	0.00		Information Technology Totals:	0.00	230.00	0.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		FUND REVENUES	0.00	358,330.00	498,330.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		FUND EXPENSES	0.00	358,100.00	498,330.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	0.00	230.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
547,754.43	603,408.88	446,255.00	0.00		REPORT REVENUES	0.00	358,330.00	498,330.00	0.00	0.00
547,754.43	603,408.88	446,255.00	0.00		REPORT EXPENSES	0.00	358,100.00	498,330.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	230.00	0.00	0.00	0.00

Department: Geographic Information Systems FY 2017 Proposed Budget

Department Mission:

The mission of the Klamath County Geographic Information Systems (GIS) department is to provide maintenance of and access to county related mapping systems.

Mandated Services:

- Make all changes on real property, due to ownership changes, from all recorded deeds, by maintaining cadastral mapping records.
- To provide ORMAP services to the Oregon Department of Revenue.

Department Overview:

GIS is designed to capture, store, manipulate, analyze, manage and present all types of geographical data. All Klamath County departments use GIS to improve efficiency and customer service, by integrating GIS functionality into their systems. GIS technology improves information sharing between departments and the public in the county. GIS also manage and maintains all GIS related data sets to ensure quality control and effective use of that data.

The GIS department consists of a Senior GIS Analyst and a half time GIS Planner. These two provide appropriate data services to other county departments and to the public. GIS has a primary responsibility of maintaining authoritative records about the status and change of geographic mapping records. GIS provides a strong framework for managing these records with full transaction support and reporting tools.

Successes and Challenges:

The GIS office had the following successes for Fiscal Year: 7/1/15-6/30/16

80 ****Number of new tax lots
20 ****Number of lot line adjustments
26 ****Number of consolidations

Success: Building of approx. 5,000 Parcel Fabric tax lots thru ORMAP Grant Program.
Over $100,000 in ORMAP Grant money.
ArcGIS Server and ArcGIS Online application development.

Challenges: Migration from micro station based tax maps to ESRI Parcel Fabric datasets.
Migration to web based GIS.
Limited GIS staff and resources in a rapidly changing industry.

Budget Overview:

In developing the GIS 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).

Department: Geographic Information Systems FY 2017 Proposed Budget

Major revenue:

The main source of revenue for the GIS office comes directly from the general fund, with support from the CAFFA grant, and other revenue sources.

- mapping for subdivisions, plats, lot-line adjustments and consolidations

Major expenditure:

The primary expenditure for the GIS department is personnel costs, contractual services for updating maps and funding the new software system.

Changes:

We are projecting about the same level of revenue for the 2017 fiscal year. The GIS Department is now under the Assessor's Office. GIS will continue to provide mapping services. The GIS Department is currently at 1.50 Employees (FTE), for the 2016-17 tax year, same as last year.

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 old software to move to their more advanced/modern (Orion) program. However, Thomson Reuters was the vendor that we originally contracted to provide the new software system. We are still working with the IT Department and the Tax Office to implement these new changes. The timeline is still years away from "go live".

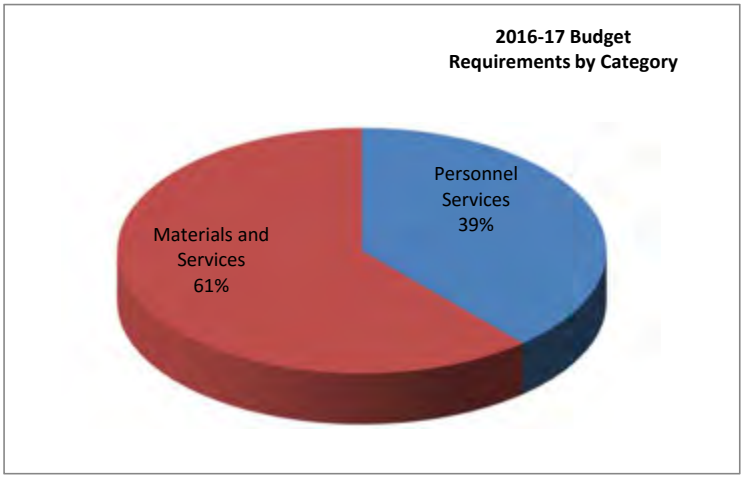
Online Services:

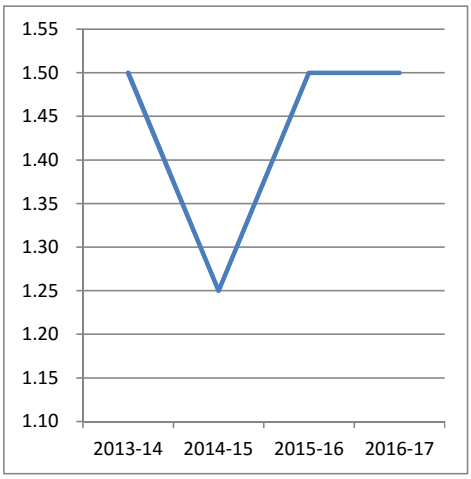
GIS can provide a disk with tax lots and owner information to the public for $150.
Online Web Mapping at kcgis.maps.arcgis.com and klamathmap.houstoneng.net

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1535 Geographic Information Sys

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	130,396	140,830	144,358	146,661
Materials and Services	153,764	238,375	178,912	233,333
Total Requirements by Budgetary Category	**284,160**	**379,205**	**323,270**	**379,994**
Requirements by Fund				
Geographic Information Systems (6000)	284,160	379,205	323,270	379,994
Total Requirements by Fund	**284,160**	**379,205**	**323,270**	**379,994**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	-	175	200
Intergovernmental	151,461	227,133	173,639	209,749
Charges for Services	2,877	25,517	18,318	47,488
Interfund Transfers	129,822	126,555	131,138	122,557
Total Resources by Budgetary Category	**284,160**	**379,205**	**323,270**	**379,994**
Full-Time Employee Equivalents	1.50	1.25	1.50	1.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Geographic Information Systems	379,994	146,661	1.50
Total Mandates	**379,994**	**146,661**	**1.50**





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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	
GIS	Filled	Sr. GIS Analyst	1.0000	Full-time Local 121	Local 121	LH27	7	$75,645.53	$1,134.68	$4,690.02	$1,096.86	$5,786.88	$1,512.91	$34.45	$12,060.00	$0.00	$14.28	$183.00	$12,859.74	$109,231.47
GIS	Filled	GIS Planner	0.5000	.5000 Local 121	Local 121	LH18	7	$24,357.56	$365.36	$1,510.17	$353.18	$1,863.35	$487.15	$17.23	$6,030.00	$0.00	$12.14	$155.55	$4,140.79	$37,429.13
			1.5000					**$100,003.09**	**$1,500.05**	**$6,200.19**	**$1,450.04**	**$7,650.24**	**$2,000.06**	**$51.68**	**$18,090.00**	**$0.00**	**$26.42**	**$338.55**	**$17,000.53**	**$146,660.61**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/22/2016 - 10:01AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1535	Geographic Information Systems					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1536-1500-4100	Fees, Licenses and Permits	0.00	200.00	200.00	0.00	0.00
0.00	0.00	175.00	0.00	1536-1500-4117	Fees - GIS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	175.00	0.00		Licenses, Fees and Permits Totals:	0.00	200.00	200.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1536-1500-4300	Charges for Service	0.00	22,487.57	22,488.00	0.00	0.00
2,876.10	4,895.00	18,318.00	0.00	1536-1500-4301	Copies & Maps	0.00	0.00	0.00	0.00	0.00
2,876.10	4,895.00	18,318.00	0.00		Charges for Service Totals:	0.00	22,487.57	22,488.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	20,622.00	0.00	0.00	1536-1500-4398	Charges for Services - Interna	0.00	0.00	25,000.00	0.00	0.00
0.00	20,622.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	25,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1536-1500-4400	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
				R51	State of Oregon					
110,613.95	174,205.00	125,000.00	0.00	1536-1500-4500	Grants - State	0.00	152,000.00	152,000.00	0.00	0.00
40,847.39	52,927.63	48,639.00	0.00	1536-1500-4501	A&T Grant	0.00	48,639.00	57,749.00	0.00	0.00
151,461.34	227,132.63	173,639.00	0.00		State of Oregon Totals:	0.00	200,639.00	209,749.00	0.00	0.00
				R70	Interfund Transfers					
129,822.32	126,554.89	131,138.00	0.00	1536-1500-4901	Trans - Internal Serv Non Dept	0.00	131,138.00	122,557.00	0.00	0.00
129,822.32	126,554.89	131,138.00	0.00		Interfund Transfers Totals:	0.00	131,138.00	122,557.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
284,159.76	379,204.52	323,270.00	0.00		REVENUES TOTALS:	0.00	354,464.57	379,994.00	0.00	0.00
				E10	Personnel Services					
94,715.42	99,627.41	99,190.00	0.00	1536-1500-5000	Salaries and Wages	1.50	100,003.09	100,003.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
6,590.17	7,061.85	7,588.00	0.00	1536-1500-5110	FICA	0.00	6,200.19	7,650.00	0.00	0.00
43.71	44.21	52.00	0.00	1536-1500-5120	Workmans Compensation Tax	0.00	51.68	52.00	0.00	0.00
9,400.00	10,500.20	16,650.00	0.00	1536-1500-5130	Medical Insurance	0.00	18,090.00	18,090.00	0.00	0.00
0.00	2,711.75	0.00	0.00	1536-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
34.24	35.83	22.00	0.00	1536-1500-5133	Life Insurance	0.00	26.42	26.00	0.00	0.00
33.43	65.22	274.00	0.00	1536-1500-5134	Short Term Disability	0.00	338.55	339.00	0.00	0.00
15,003.31	16,936.69	16,862.00	0.00	1536-1500-5140	Retirement - General	0.00	17,000.53	17,001.00	0.00	0.00
2,178.50	1,743.45	1,736.00	0.00	1536-1500-5156	Unemployment Compensation	0.00	1,500.05	1,500.00	0.00	0.00
2,397.12	2,103.77	1,984.00	0.00	1536-1500-5157	Workmans Compensation	0.00	2,000.06	2,000.00	0.00	0.00
130,395.90	140,830.38	144,358.00	0.00		Personnel Services Totals:	1.50	145,210.57	146,661.00	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
105,430.00	189,827.00	125,000.00	0.00	1536-1500-6200	Contract Services	0.00	152,000.00	152,000.00	0.00	0.00
0.00	13,800.00	10,000.00	0.00	1536-1500-6232	Software Support	0.00	10,000.00	33,550.00	0.00	0.00
9,667.12	0.00	0.00	0.00	1536-1500-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
175.00	175.00	175.00	0.00	1536-1500-6310	Dues & Fees	0.00	175.00	175.00	0.00	0.00
5,293.94	0.00	500.00	0.00	1536-1500-6330	Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
1,410.58	0.00	0.00	0.00	1536-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1.88	0.00	0.00	0.00	1536-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6700	Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
3,274.02	1,837.24	4,230.00	0.00	1536-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
154.32	306.31	200.00	0.00	1536-1500-6755	Telephone	0.00	200.00	200.00	0.00	0.00
125,406.86	205,945.55	140,105.00	0.00		Material and Services Totals:	0.00	165,375.00	188,925.00	0.00	0.00
				E21	Interdepartmental Charges					
22,207.00	22,326.00	29,077.00	0.00	1536-1500-6990	Internal Services	0.00	31,542.00	32,211.00	0.00	0.00
2,090.00	2,253.00	2,227.00	0.00	1536-1500-6991	Facility Services	0.00	2,236.00	2,236.00	0.00	0.00
3,450.00	5,782.00	5,318.00	0.00	1536-1500-6992	Steering Comm Hardware Chg	0.00	5,338.00	5,338.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
610.00	906.00	950.00	0.00	1536-1500-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
0.00	205.00	231.00	0.00	1536-1500-6994	Risk Management	0.00	247.00	107.00	0.00	0.00
0.00	383.00	454.00	0.00	1536-1500-6995	Insurance Liability	0.00	486.00	486.00	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	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1536-1500-6998	Vehicle Fuel - Internal	0.00	0.00	0.00	0.00	0.00
0.00	557.51	500.00	0.00	1536-1500-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	16.08	50.00	0.00	1536-1500-6999	Postage - Internal	0.00	30.00	30.00	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
28,357.00	32,428.59	38,807.00	0.00		Interdepartmental Charges Totals:	0.00	43,879.00	44,408.00	0.00	0.00
284,159.76	379,204.52	323,270.00	0.00		EXPENDITURES TOTALS:	1.50	354,464.57	379,994.00	0.00	0.00
284,159.76	379,204.52	323,270.00	0.00		DEPARTMENT REVENUES	0.00	354,464.57	379,994.00	0.00	0.00
284,159.76	379,204.52	323,270.00	0.00		DEPARTMENT EXPENSES	1.50	354,464.57	379,994.00	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
284,159.76	379,204.52	323,270.00	0.00		FUND REVENUES	0.00	354,464.57	379,994.00	0.00	0.00
284,159.76	379,204.52	323,270.00	0.00		FUND EXPENSES	1.50	354,464.57	379,994.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
284,159.76	379,204.52	323,270.00	0.00		REPORT REVENUES	0.00	354,464.57	379,994.00	0.00	0.00
284,159.76	379,204.52	323,270.00	0.00		REPORT EXPENSES	1.50	354,464.57	379,994.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.50)	0.00	0.00	0.00	0.00

Department: Multimedia FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

While not directly providing mandated services the 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
- Update to County Web Presence
  - Leverage Microsoft SharePoint for website and citizen interaction

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.

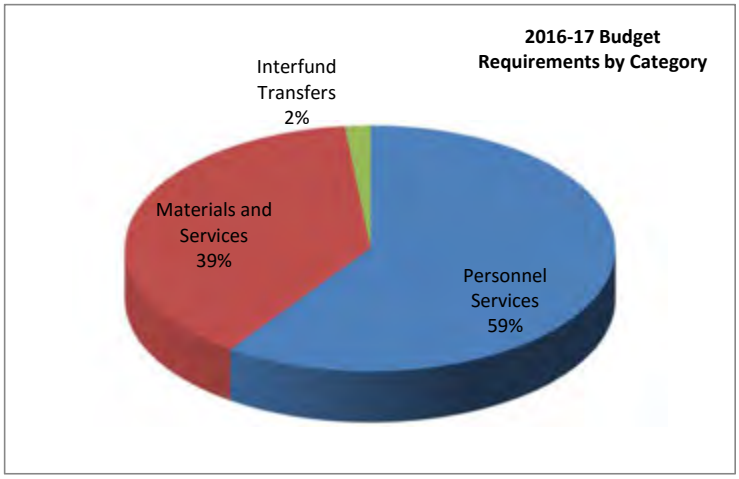
Significant Changes:

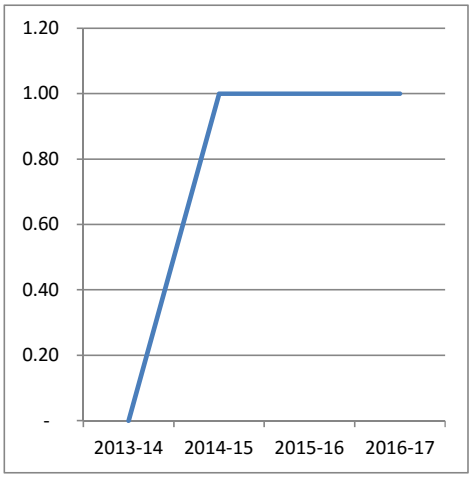
Website Rebuild – To provide better communication with our constituents, we have budgeted for a refresh of the County Websites.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
1540 Multimedia

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	34,340	63,596	65,939	70,585
Materials and Services	37,499	31,054	47,409	45,771
Subtotal Current Expenditures	**71,839**	**94,650**	**113,348**	**116,356**
Interfund Transfers	-	-	2,000	2,000
Subtotal Noncurrent Expenditures	**-**	**-**	**2,000**	**2,000**
Total Requirements by Budgetary Category	**71,839**	**94,650**	**115,348**	**118,356**
Requirements by Fund				
Multimedia (6000)	71,839	94,650	115,348	118,356
Total Requirements by Fund	**71,839**	**94,650**	**115,348**	**118,356**
Resources by Budgetary Category				
Charges for Services	8,278	1,771	3,600	4,410
Interfund Transfers	63,561	92,879	111,748	113,946
Total Resources by Budgetary Category	**71,839**	**94,650**	**115,348**	**118,356**
Full-Time Employee Equivalents	-	1.00	1.00	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Multimedia	118,356	70,585	1.00
Total Mandates	**118,356**	**70,585**	**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	
Internal Service Multimedia	Filled	Computer Support Technician (Video)	1.0000	Fulltime Local 121	Local 121	LH19	4	$45,488.54	$682.33	$3,479.87	$909.77	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,733.05	$70,585.30
			1.0000					**$45,488.54**	**$682.33**	**$3,479.87**	**$909.77**	**$34.45**	**$12,060.00**	**$0.00**	**$14.28**	**$183.00**	**$7,733.05**	**$70,585.30**

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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 8:54AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1540	Multimedia					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1541-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
200.20	21.00	100.00	0.00	1541-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-4305	Rental Income	0.00	0.00	0.00	0.00	0.00
5,365.47	0.00	0.00	0.00	1541-1500-4317	Cablecasting and Recording	0.00	0.00	0.00	0.00	0.00
2,712.50	525.00	3,500.00	0.00	1541-1500-4317	Video Production	0.00	0.00	0.00	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
8,278.17	546.00	3,600.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	1,225.00	0.00	0.00	1541-1500-4398	Charges for Services - Interna	0.00	4,410.00	4,410.00	0.00	0.00
0.00	1,225.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	4,410.00	4,410.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1541-1500-4400	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
				R70	Interfund Transfers					
63,560.94	92,878.61	111,748.00	0.00	1541-1500-4901	Trans - Internal Serv Non Dept	0.00	111,748.00	113,946.00	0.00	0.00
63,560.94	92,878.61	111,748.00	0.00		Interfund Transfers Totals:	0.00	111,748.00	113,946.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		REVENUES TOTALS:	0.00	116,158.00	118,356.00	0.00	0.00
				E10	Personnel Services					
23,027.08	40,729.10	42,526.00	0.00	1541-1500-5000	Salaries and Wages	1.00	45,500.00	45,489.00	0.00	0.00
212.50	669.30	0.00	0.00	1541-1500-5011	Overtime	0.00	1,000.00	0.00	0.00	0.00
1,700.66	3,130.32	3,254.00	0.00	1541-1500-5110	FICA	0.00	3,480.00	3,480.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
19.58	31.90	35.00	0.00	1541-1500-5120	Workmans Compensation Tax	0.00	35.00	34.00	0.00	0.00
4,943.82	10,500.20	11,100.00	0.00	1541-1500-5130	Medical Insurance	0.00	12,060.00	12,060.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
13.92	20.33	15.00	0.00	1541-1500-5133	Life Insurance	0.00	15.00	14.00	0.00	0.00
13.60	36.70	183.00	0.00	1541-1500-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
3,330.69	6,923.98	7,230.00	0.00	1541-1500-5140	Retirement - General	0.00	7,735.00	7,733.00	0.00	0.00
534.52	724.44	745.00	0.00	1541-1500-5156	Unemployment Compensation	0.00	685.00	682.00	0.00	0.00
543.52	830.14	851.00	0.00	1541-1500-5157	Workmans Compensation	0.00	910.00	910.00	0.00	0.00
34,339.89	63,596.41	65,939.00	0.00		Personnel Services Totals:	1.00	71,603.00	70,585.00	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
12,428.00	1,896.00	2,500.00	0.00	1541-1500-6200	Contract Services	0.00	2,500.00	2,500.00	0.00	0.00
1,677.06	71.99	2,500.00	0.00	1541-1500-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
633.57	2,510.45	16,000.00	0.00	1541-1500-6233	Website Hosting Services	0.00	15,000.00	16,000.00	0.00	0.00
18.61	0.00	0.00	0.00	1541-1500-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
1,659.00	1,348.95	0.00	0.00	1541-1500-6330	Equipment	0.00	0.00	0.00	0.00	0.00
569.16	887.14	1,000.00	0.00	1541-1500-6600	Supplies - Office	0.00	100.00	100.00	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
0.46	0.00	0.00	0.00	1541-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1541-1500-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	1541-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
170.54	740.53	0.00	0.00	1541-1500-6753	Utilities - Cable TV	0.00	400.00	400.00	0.00	0.00
549.82	571.14	1,500.00	0.00	1541-1500-6755	Telephone	0.00	2,000.00	2,018.00	0.00	0.00
17,706.22	8,026.20	23,600.00	0.00		Material and Services Totals:	0.00	20,000.00	21,018.00	0.00	0.00
				E21	Interdepartmental Charges					
3,734.00	4,932.00	5,541.00	0.00	1541-1500-6990	Internal Services	0.00	6,108.00	6,366.00	0.00	0.00
14,629.00	15,772.00	15,583.00	0.00	1541-1500-6991	Facility Services	0.00	15,648.00	15,648.00	0.00	0.00
1,125.00	1,870.00	1,960.00	0.00	1541-1500-6992	Steering Comm Hardware Chg	0.00	1,985.00	1,985.00	0.00	0.00
305.00	453.00	475.00	0.00	1541-1500-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
0.00	0.00	84.00	0.00	1541-1500-6994	Risk Management	0.00	106.00	46.00	0.00	0.00
0.00	0.00	166.00	0.00	1541-1500-6995	Insurance Liability	0.00	208.00	208.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
19,793.00	23,027.00	23,809.00	0.00		Interdepartmental Charges Totals:	0.00	24,555.00	24,753.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	2,000.00	0.00	1541-1500-9003	Trans - Equipment Reserve	0.00	0.00	2,000.00	0.00	0.00
0.00	0.00	2,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	2,000.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		EXPENDITURES TOTALS:	1.00	116,158.00	118,356.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		DEPARTMENT REVENUES	0.00	116,158.00	118,356.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		DEPARTMENT EXPENSES	1.00	116,158.00	118,356.00	0.00	0.00
0.00	0.00	0.00	0.00		Multimedia Totals:	(1.00)	0.00	0.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		FUND REVENUES	0.00	116,158.00	118,356.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		FUND EXPENSES	1.00	116,158.00	118,356.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
71,839.11	94,649.61	115,348.00	0.00		REPORT REVENUES	0.00	116,158.00	118,356.00	0.00	0.00
71,839.11	94,649.61	115,348.00	0.00		REPORT EXPENSES	1.00	116,158.00	118,356.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

Department: Maintenance FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

Successes and Challenges:

We have completed the process of remodeling the old OSU facility on Vandenberg Road to relocate the Developmental Disabilities and Veteran Services departments to this facility, they are now relocated. We completed rebuilding the Jail chiller and have budgeted to rebuild the Jail geothermal pump. We rebuilt 1 of 2 compressors for the Courthouse chiller. We have completed a partial re-roof to the Juvenile building.

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. We also have had to take on the utilities and responsibilities for unoccupied buildings.

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 2016-17 Significant Changes

Utilities increases

Electricity	3%
Gas	8%
Water/Sewer	2%
Geothermal	0%
Garbage	8.3%
Janitorial Services	0% (There may be an increase for the minimum wage)

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

Two years ago the format changed so that the majority of our projects now come from our 6020 fund

This change increases 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

- Government Center AC Controls (6020 fund)
- Government Center re-roof (6020 fund)
- Courthouse re-roof (6020 fund)
- Jail Stucco repair (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 has added an approximate $137,469 to the reserve fund.

The County owns properties on Summers Lane (90 years old) and an abandoned building on Washburn Way, Richmond Street & 403 Pine. 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). This building needs to be sold, as it will continue to be a drain on general fund dollars and is no longer in use).

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

Project	Estimated Cost	Comments
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 1 out of 2 compressors 14-15
Government Center roof	$80,000	(within 1-2 years) $48,000 budgeted 16-17
Courthouse roof	$110,000	(within 1-2 years) budgeted 16-17
Jail roof	$110,000	
Sheriff roof	$10,000	
Vandenberg driveways	$150,000	repair/chipseal/etc
Jail lighting retrofit	$83,000	budgeted 15-16 in process
Jail geothermal pump	$30,000	budgeted 16-17 needs done approximately every 8
Juvenile 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 and Richmond Street buildings.

We have budgeted for the following projects for the 16-17 fiscal year, depending on what the Budget Committee chooses to proceed with and approve.

Courthouse HVAC Controls	35,000 (6020 fund)
Jail Geothermal well	30,000 (6020 fund)
Sheriff office gate	5,000 (6020 fund)
Library Alarm	8,000 (6020 fund)
Government Center Alarm	10,000 (6020 fund)
Government Center & Courthouse Facades	10,000 (6020 fund)
Government Center partial re-roof	48,000 (3020 fund)
Courthouse re-roof	110,000 (3020 fund)
Jail Stucco	50,000 (3020 fund)

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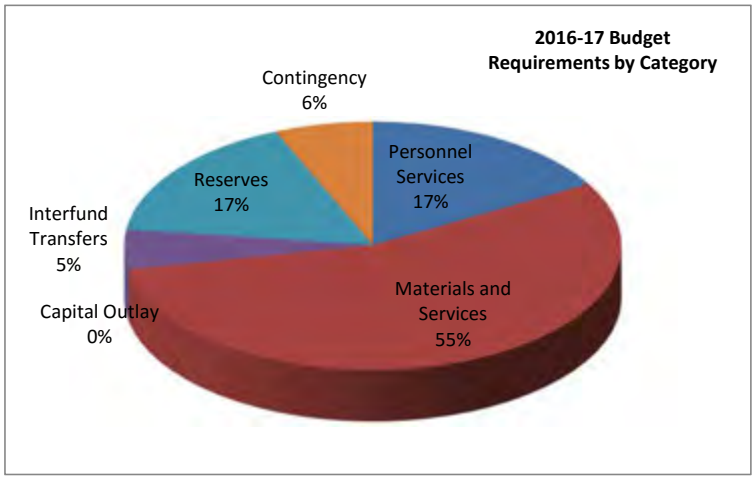
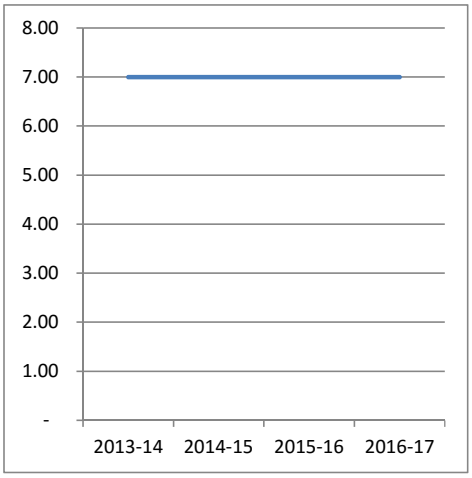
Klamath County, Oregon
2016-2017 Budget Financial Presentation
1560 Maintenance

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	460,058	431,316	500,491	454,191
Materials and Services	1,163,343	1,182,141	1,476,546	1,495,217
Capital Outlay	-	23,270	30,000	100
Subtotal Current Expenditures	**1,623,401**	**1,636,727**	**2,007,037**	**1,949,508**
Interfund Transfers	317,692	485,881	139,147	140,969
Reserves	-	-	351,217	449,400
Contingency	-	-	184,660	173,697
Unappropriated Fund Balance	1,038,977	1,051,805	-	-
Subtotal Noncurrent Expenditures	**1,356,669**	**1,537,686**	**675,024**	**764,066**
Total Requirements by Budgetary Category	**2,980,070**	**3,174,413**	**2,682,061**	**2,713,574**
Requirements by Fund				
Facility Services (6020)	2,980,070	3,174,413	2,682,061	2,713,574
Total Requirements by Fund	**2,980,070**	**3,174,413**	**2,682,061**	**2,713,574**
Resources by Budgetary Category				
Charges for Services	2,108,864	2,122,279	2,035,561	2,064,074
Investment Earnings	3,987	3,512	-	-
Interfund Transfers	12,321	7,500	3,500	3,500
Sale of Capital Assets	-	2,113	-	-
Miscellaneous	24,266	32	-	-
Beginning Fund Balance	830,632	1,038,977	643,000	646,000
Total Resources by Budgetary Category	**2,980,070**	**3,174,413**	**2,682,061**	**2,713,574**
Full-Time Employee Equivalents	7.00	7.00	7.00	7.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Maintenance	2,564,074	454,191	7.00
Equipment Reserve	149,500	-	-
Total Mandates	**2,713,574**	**454,191**	**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	Vacant	Maintenance Technician III	1.0000	Full-time Local 121	Local 121	LH15	1	$34,184.99	$512.77	$2,615.15	$683.70	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,811.45	$56,099.80
Maintenance	Filled	Maintenance Technician III	1.0000	Full-time Local 121	Local 121	LH15	4	$37,891.53	$568.37	$2,898.70	$757.83	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,441.56	$60,849.73
Maintenance	Filled	Director of Maintenance	1.0000	Department Head	Non-union	DF11	7	$73,815.89	$1,107.24	$5,646.92	$1,476.32	$34.45	$12,060.00	$0.00	$58.08	$183.00	$12,548.70	$106,930.60
Maintenance	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$41,350.09	$620.25	$3,163.28	$827.00	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,029.52	$65,281.88
Maintenance	Filled	Maintenance/HVAC Tech.	1.0000	Full-time Local 121	Local 121	LH21	7	$58,020.79	$870.31	$4,438.59	$1,160.42	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,863.53	$86,645.38
Maintenance	Filled	Maintenance Leadworker	1.0000	Full-time Local 121	Local 121	LH16	7	$45,923.83	$688.86	$3,513.17	$918.48	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,807.05	$71,143.12
Maintenance		Overtime						$5,050.00	$75.75	$386.33	$101.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,613.08
Maintenance		Vehicle Allowance						$1,462.48	$21.94	$111.88	$29.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,625.55
			6.0000					**$297,699.61**	**$4,465.49**	**$22,774.02**	**$5,953.99**	**$206.71**	**$72,360.00**	**$0.00**	**$129.48**	**$1,098.00**	**$49,501.81**	**$454,189.12**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6020	Facility Services					
				1560	Maintenance					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1561-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
1,469.78	2,023.52	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
1,469.78	2,023.52	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
2,107,394.00	2,120,255.00	2,035,561.00	0.00	1561-1500-4391	Facility Services Charges	0.00	2,064,074.00	2,064,074.00	0.00	0.00
2,107,394.00	2,120,255.00	2,035,561.00	0.00		Interdepartmental Charges Totals:	0.00	2,064,074.00	2,064,074.00	0.00	0.00
				R40	Other Local Revenue					
24,265.80	32.50	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
24,265.80	32.50	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
3,987.82	3,231.42	0.00	0.00	1561-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
3,987.82	3,231.42	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	2,113.25	0.00	0.00	1561-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	2,113.25	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1561-1500-4916	Trans - Surveyor	0.00	0.00	0.00	0.00	0.00
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					
681,134.31	877,158.71	500,000.00	0.00	1561-1500-4995	Beginning Fund Balance	0.00	500,000.00	500,000.00	0.00	0.00
681,134.31	877,158.71	500,000.00	0.00		Fund Balances Totals:	0.00	500,000.00	500,000.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		REVENUES TOTALS:	0.00	2,564,074.00	2,564,074.00	0.00	0.00
				E10	Personnel Services					
305,630.88	283,742.23	323,788.00	0.00	1561-1500-5000	Salaries and Wages	7.00	292,650.00	292,650.00	0.00	0.00
801.20	1,973.36	5,050.00	0.00	1561-1500-5011	Overtime	0.00	5,050.00	5,050.00	0.00	0.00
22,254.22	20,840.20	25,157.00	0.00	1561-1500-5110	FICA	0.00	22,774.00	22,774.00	0.00	0.00
201.51	177.96	243.00	0.00	1561-1500-5120	Workmans Compensation Tax	0.00	207.00	207.00	0.00	0.00
65,800.00	63,876.20	77,700.00	0.00	1561-1500-5130	Medical Insurance	0.00	72,360.00	72,360.00	0.00	0.00
0.00	10.42	0.00	0.00	1561-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
211.32	187.10	144.00	0.00	1561-1500-5133	Life Insurance	0.00	130.00	130.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
142.80	222.15	1,281.00	0.00	1561-1500-5134	Short Term Disability	0.00	1,098.00	1,098.00	0.00	0.00
48,900.82	48,236.30	54,796.00	0.00	1561-1500-5140	Retirement - General	0.00	49,502.00	49,502.00	0.00	0.00
7,047.84	5,000.07	5,755.00	0.00	1561-1500-5156	Unemployment Compensation	0.00	4,466.00	4,466.00	0.00	0.00
9,067.65	7,049.82	6,577.00	0.00	1561-1500-5157	Workmans Compensation	0.00	5,954.00	5,954.00	0.00	0.00
460,058.24	431,315.81	500,491.00	0.00		Personnel Services Totals:	7.00	454,191.00	454,191.00	0.00	0.00
				E20	Material and Services					
0.00	138.25	0.00	0.00	1561-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
2,326.06	7,009.40	5,000.00	0.00	1561-1500-6234	Lock Repair & Replace	0.00	5,000.00	5,000.00	0.00	0.00
10,099.84	15,523.98	15,500.00	0.00	1561-1500-6234	Security & Alarms	0.00	34,000.00	34,000.00	0.00	0.00
190,076.10	205,919.21	190,000.00	0.00	1561-1500-6235	Janitorial Services	0.00	209,000.00	209,000.00	0.00	0.00
11,706.67	13,412.06	18,500.00	0.00	1561-1500-6235	Plumbing Repair	0.00	18,500.00	18,500.00	0.00	0.00
47,542.64	44,989.41	77,500.00	0.00	1561-1500-6236	Heating & Air Repair	0.00	115,500.00	115,500.00	0.00	0.00
573.47	9.18	10,000.00	0.00	1561-1500-6236	Snow Removal	0.00	10,000.00	10,000.00	0.00	0.00
2,177.28	940.80	2,500.00	0.00	1561-1500-6310	Dues & Fees	0.00	2,500.00	2,500.00	0.00	0.00
349.05	4,325.91	5,000.00	0.00	1561-1500-6330	Equipment	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	100.00	0.00	1561-1500-6330	Office Equipment	0.00	100.00	100.00	0.00	0.00
0.00	534.24	1,000.00	0.00	1561-1500-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
12,493.97	11,078.77	14,200.00	0.00	1561-1500-6333	Vehicle Fuel	0.00	14,000.00	14,000.00	0.00	0.00
669.49	0.00	0.00	0.00	1561-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
3,352.58	2,475.01	4,500.00	0.00	1561-1500-6531	Supplies Equipment Rent	0.00	4,500.00	4,500.00	0.00	0.00
1,940.22	627.68	2,500.00	0.00	1561-1500-6535	Equipment Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
3,907.95	3,507.25	5,200.00	0.00	1561-1500-6536	Vehicle Maint & Repair	0.00	5,200.00	5,200.00	0.00	0.00
24,656.09	16,570.77	30,000.00	0.00	1561-1500-6538	Building Maint & Repair	0.00	40,000.00	40,000.00	0.00	0.00
27,615.50	27,458.90	30,000.00	0.00	1561-1500-6539	Elevator Maintenance & Repair	0.00	30,000.00	30,000.00	0.00	0.00
10,057.74	39,763.85	49,159.00	0.00	1561-1500-6539	Grounds Maint & Repair	0.00	46,159.00	46,159.00	0.00	0.00
47.27	0.00	500.00	0.00	1561-1500-6600	Supplies - Office	0.00	150.00	150.00	0.00	0.00
1,280.32	1,027.11	2,350.00	0.00	1561-1500-6601	Supplies - Other	0.00	2,350.00	2,350.00	0.00	0.00
92.23	(83.59)	250.00	0.00	1561-1500-6602	Copier Maint & Supplies	0.00	350.00	350.00	0.00	0.00
6.93	39.58	100.00	0.00	1561-1500-6603	Postage	0.00	250.00	250.00	0.00	0.00
28,150.00	33,703.89	35,000.00	0.00	1561-1500-6612	Janitorial Supplies	0.00	35,000.00	35,000.00	0.00	0.00
638.47	2,219.60	3,500.00	0.00	1561-1500-6612	Painting Supplies	0.00	3,500.00	3,500.00	0.00	0.00
21,249.47	13,546.78	108,000.00	0.00	1561-1500-6613	Elect Supplies & Repairs	0.00	30,000.00	30,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1561-1500-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
50.00	0.00	1,000.00	0.00	1561-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
20,036.95	16,673.04	33,600.00	0.00	1561-1500-6750	Utilities - Gas	0.00	33,800.00	33,800.00	0.00	0.00
241,712.28	233,018.50	259,090.00	0.00	1561-1500-6751	Utilities - Water & Sewer	0.00	264,270.00	264,270.00	0.00	0.00
39,659.75	41,308.86	67,000.00	0.00	1561-1500-6751	Utilities - Geothermal	0.00	63,000.00	63,000.00	0.00	0.00
359,467.63	351,497.76	410,000.00	0.00	1561-1500-6752	Utilities - Electricity	0.00	412,000.00	412,000.00	0.00	0.00
20,228.88	18,261.17	30,600.00	0.00	1561-1500-6753	Garbage Pickup	0.00	28,500.00	28,500.00	0.00	0.00
314.00	0.00	0.00	0.00	1561-1500-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
8,838.93	9,545.78	12,000.00	0.00	1561-1500-6755	Telephone	0.00	12,000.00	12,000.00	0.00	0.00
0.00	120.05	0.00	0.00	1561-1500-6756	Data Service Charges	0.00	300.00	300.00	0.00	0.00
1,091,317.76	1,115,163.20	1,423,649.00	0.00		Material and Services Totals:	0.00	1,426,929.00	1,426,929.00	0.00	0.00
				E21	Interdepartmental Charges					
62,949.00	35,223.00	34,778.00	0.00	1561-1500-6990	Internal Services	0.00	43,998.00	48,350.00	0.00	0.00
750.00	1,496.00	1,960.00	0.00	1561-1500-6992	Steering Comm Hardware Chg	0.00	1,985.00	1,985.00	0.00	0.00
610.00	906.00	950.00	0.00	1561-1500-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
2,686.00	2,633.00	2,650.00	0.00	1561-1500-6994	Risk Management	0.00	2,648.00	1,148.00	0.00	0.00
5,030.00	4,931.00	5,209.00	0.00	1561-1500-6995	Insurance Liability	0.00	5,205.00	5,205.00	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	23.28	100.00	0.00	1561-1500-6998	Fees - Internal	0.00	100.00	100.00	0.00	0.00
0.00	20,410.87	5,000.00	0.00	1561-1500-6999	Contract Services - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	310.44	950.00	0.00	1561-1500-6999	Office Supplies - Internal	0.00	700.00	700.00	0.00	0.00
0.00	0.48	100.00	0.00	1561-1500-6999	Postage - Internal	0.00	100.00	100.00	0.00	0.00
0.00	149.99	0.00	0.00	1561-1500-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	591.32	1,000.00	0.00	1561-1500-6999	Solid Waste Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	303.43	200.00	0.00	1561-1500-6999	Permits - Internal	0.00	3,500.00	3,500.00	0.00	0.00
72,025.00	66,978.81	52,897.00	0.00		Interdepartmental Charges Totals:	0.00	65,436.00	68,288.00	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	7,500.00	3,500.00	0.00	1561-1500-9003	Trans - Equipment Reserve	0.00	3,500.00	3,500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
305,371.00	478,381.00	135,647.00	0.00	1561-1500-9004	Trans - Capital Projects	0.00	137,469.00	137,469.00	0.00	0.00
317,692.00	485,881.00	139,147.00	0.00		Interfund Transfers Totals:	0.00	140,969.00	140,969.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	184,660.00	0.00	1561-1500-9800	Operating Contingency	0.00	176,549.00	173,697.00	0.00	0.00
0.00	0.00	184,660.00	0.00		Contigencies Totals:	0.00	176,549.00	173,697.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	234,717.00	0.00	1561-1500-9900	Reserve Future Expenditures	0.00	300,000.00	300,000.00	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	234,717.00	0.00		Fund Balance & Reserves Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
877,158.71	905,475.58	0.00	0.00	1561-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
877,158.71	905,475.58	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		EXPENDITURES TOTALS:	7.00	2,564,074.00	2,564,074.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		DEPARTMENT REVENUES	0.00	2,564,074.00	2,564,074.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		DEPARTMENT EXPENSES	7.00	2,564,074.00	2,564,074.00	0.00	0.00
0.00	0.00	0.00	0.00		Maintenance Totals:	(7.00)	0.00	0.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		FUND REVENUES	0.00	2,564,074.00	2,564,074.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		FUND EXPENSES	7.00	2,564,074.00	2,564,074.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,818,251.71	3,004,814.40	2,535,561.00	0.00		REPORT REVENUES	0.00	2,564,074.00	2,564,074.00	0.00	0.00
2,818,251.71	3,004,814.40	2,535,561.00	0.00		REPORT EXPENSES	7.00	2,564,074.00	2,564,074.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6020	Facility Services					
				1560	Maintenance					
				R41	Interest					
0.00	280.16	0.00	0.00	3050-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	280.16	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	7,500.00	3,500.00	0.00	3050-1500-4917	Trans - Facility Services	0.00	3,500.00	3,500.00	0.00	0.00
12,321.00	7,500.00	3,500.00	0.00		Interfund Transfers Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				R90	Fund Balances					
149,497.74	161,818.74	143,000.00	0.00	3050-1500-4995	Beginning Fund Balance	0.00	146,000.00	146,000.00	0.00	0.00
149,497.74	161,818.74	143,000.00	0.00		Fund Balances Totals:	0.00	146,000.00	146,000.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		REVENUES TOTALS:	0.00	149,500.00	149,500.00	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	23,269.50	30,000.00	0.00	3050-1500-7011	Vehicles Other	0.00	100.00	100.00	0.00	0.00
0.00	23,269.50	30,000.00	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	3050-1500-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	116,500.00	0.00	3050-1500-9910	Reserve Capital Outlay	0.00	149,400.00	149,400.00	0.00	0.00
0.00	0.00	116,500.00	0.00		Fund Balance & Reserves Totals:	0.00	149,400.00	149,400.00	0.00	0.00
				E90	Unappropriated Fund Balance					
161,818.74	146,329.40	0.00	0.00	3050-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
161,818.74	146,329.40	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		EXPENDITURES TOTALS:	0.00	149,500.00	149,500.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		DEPARTMENT REVENUES	0.00	149,500.00	149,500.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		DEPARTMENT EXPENSES	0.00	149,500.00	149,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Maintenance Totals:	0.00	0.00	0.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		FUND REVENUES	0.00	149,500.00	149,500.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		FUND EXPENSES	0.00	149,500.00	149,500.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
161,818.74	169,598.90	146,500.00	0.00		REPORT REVENUES	0.00	149,500.00	149,500.00	0.00	0.00
161,818.74	169,598.90	146,500.00	0.00		REPORT EXPENSES	0.00	149,500.00	149,500.00	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
2016-2017 Budget Financial Presentation
1000 Internal Services Non-Dept

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Capital Outlay	-	18,999	7,000	100
Subtotal Current Expenditures	**-**	**18,999**	**7,000**	**100**
Interfund Transfers	2,821,768	2,590,283	2,623,775	2,794,489
Reserves	-	-	632,600	346,000
Contingency	-	-	156,903	201,196
Unappropriated Fund Balance	867,773	823,599	-	-
Subtotal Noncurrent Expenditures	**3,689,541**	**3,413,882**	**3,413,278**	**3,341,685**
Total Requirements by Budgetary Category	**3,689,541**	**3,432,881**	**3,420,278**	**3,341,785**
Requirements by Fund				
Internal Service (6000)	3,606,322	3,332,539	3,350,678	3,250,685
Internal Service Equip (3050)	83,219	100,342	69,600	91,100
Total Requirements by Fund	**3,689,541**	**3,432,881**	**3,420,278**	**3,341,785**
Resources by Budgetary Category				
Charges for Services	2,545,685	2,545,676	2,545,678	2,745,685
Investment Earnings	3,873	2,432	5,100	5,100
Interfund Transfers	4,000	17,000	18,500	11,000
Beginning Fund Balance	1,135,983	867,773	851,000	580,000
Total Resources by Budgetary Category	**3,689,541**	**3,432,881**	**3,420,278**	**3,341,785**
Full-Time Employee Equivalents	-	-	-	-

Programs	**Total Cost**	**Personnel Services**	**FTE**
General Administration (1510)	175,551	-	-
Human Resources (1515)	424,033	-	-
County Counsel (1520)	396,377	-	-
Finance (1525)	771,524	-	-
Information Technology (1530)	790,501	-	-
Geographic Information Systems (1535)	122,557	-	-
Multimedia (1540)	113,946	-	-
Capital (1000)	100	-	-
Reserve (1000)	346,000	-	-
Contingency (1000)	201,196	-	-
Total Mandates	**3,341,785**	**-**	**-**

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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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
2,545,685.00	2,545,676.00	2,545,678.00	0.00	1000-1500-4390	Internal Service Charges	0.00	2,545,685.00	2,745,685.00	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
2,545,685.00	2,545,676.00	2,545,678.00	0.00		Interdepartmental Charges Totals:	0.00	2,545,685.00	2,745,685.00	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					
3,555.30	2,308.76	5,000.00	0.00	1000-1500-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
3,555.30	2,308.76	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
1,057,081.70	784,554.45	800,000.00	0.00	1000-1500-4995	Beginning Fund Balance	0.00	500,000.00	500,000.00	0.00	0.00
1,057,081.70	784,554.45	800,000.00	0.00		Fund Balances Totals:	0.00	500,000.00	500,000.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		REVENUES TOTALS:	0.00	3,050,685.00	3,250,685.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
0.00	0.00	0.00	0.00	1000-1500-9015	Trans - Commissioners	0.00	0.00	0.00	0.00	0.00
163,122.40	167,229.34	172,959.00	0.00	1000-1500-9151	Trans - General Admin	0.00	172,959.00	175,551.00	0.00	0.00
354,235.29	386,368.58	423,056.00	0.00	1000-1500-9151	Trans - Personnel	0.00	423,056.00	424,033.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1500-9151	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
272,430.15	293,469.52	304,116.00	0.00	1000-1500-9152	Trans - County Counsel	0.00	304,116.00	396,377.00	0.00	0.00
1,042,724.11	712,617.71	721,498.00	0.00	1000-1500-9152	Trans - Finance	0.00	721,498.00	771,524.00	0.00	0.00
795,872.34	781,164.44	759,260.00	0.00	1000-1500-9153	Trans - Information Technology	0.00	789,260.00	790,501.00	0.00	0.00
129,822.32	126,554.89	131,138.00	0.00	1000-1500-9153	Trans - GIS	0.00	131,138.00	122,557.00	0.00	0.00
63,560.94	92,878.61	111,748.00	0.00	1000-1500-9154	Trans - Multimedia	0.00	111,748.00	113,946.00	0.00	0.00
2,821,767.55	2,560,283.09	2,623,775.00	0.00		Interfund Transfers Totals:	0.00	2,653,775.00	2,794,489.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	126,903.00	0.00	1000-1500-9800	Operating Contingency	0.00	96,910.00	156,196.00	0.00	0.00
0.00	0.00	126,903.00	0.00		Contigencies Totals:	0.00	96,910.00	156,196.00	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	300,000.00	300,000.00	0.00	0.00
0.00	0.00	600,000.00	0.00		Fund Balance & Reserves Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
784,554.45	772,256.12	0.00	0.00	1000-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
784,554.45	772,256.12	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		EXPENDITURES TOTALS:	0.00	3,050,685.00	3,250,685.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		DEPARTMENT REVENUES	0.00	3,050,685.00	3,250,685.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		DEPARTMENT EXPENSES	0.00	3,050,685.00	3,250,685.00	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
3,606,322.00	3,332,539.21	3,350,678.00	0.00		FUND REVENUES	0.00	3,050,685.00	3,250,685.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		FUND EXPENSES	0.00	3,050,685.00	3,250,685.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,606,322.00	3,332,539.21	3,350,678.00	0.00		REPORT REVENUES	0.00	3,050,685.00	3,250,685.00	0.00	0.00
3,606,322.00	3,332,539.21	3,350,678.00	0.00		REPORT EXPENSES	0.00	3,050,685.00	3,250,685.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1000	Non-Departmental					
				R41	Interest					
318.09	122.34	100.00	0.00	3050-1500-4495	Investments - Interest On	0.00	0.00	100.00	0.00	0.00
318.09	122.34	100.00	0.00		Interest Totals:	0.00	0.00	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
0.00	0.00	0.00	0.00	3050-1500-4917	Trans - Human Resources	0.00	0.00	0.00	0.00	0.00
0.00	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	0.00	3,000.00	0.00	0.00
0.00	13,000.00	12,500.00	0.00	3050-1500-4917	Trans - Information Technology	0.00	0.00	5,000.00	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	2,000.00	0.00	3050-1500-4917	Trans - Multimedia	0.00	0.00	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	0.00	1,000.00	0.00	0.00
4,000.00	17,000.00	18,500.00	0.00		Interfund Transfers Totals:	0.00	0.00	11,000.00	0.00	0.00
				R90	Fund Balances					
78,901.13	83,219.22	51,000.00	0.00	3050-1500-4995	Beginning Fund Balance	0.00	0.00	80,000.00	0.00	0.00
78,901.13	83,219.22	51,000.00	0.00		Fund Balances Totals:	0.00	0.00	80,000.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		REVENUES TOTALS:	0.00	0.00	91,100.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-1500-7000	Equipment	0.00	0.00	100.00	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	18,999.00	7,000.00	0.00	3050-1500-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	18,999.00	7,000.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	0.00	3050-1500-9152	Trans - Finance	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	30,000.00	0.00	3050-1500-9800	Operating Contingency	0.00	0.00	45,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contigencies Totals:	0.00	0.00	45,000.00	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	32,600.00	0.00	3050-1500-9910	Reserve Capital Outlay	0.00	0.00	46,000.00	0.00	0.00
0.00	0.00	32,600.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	46,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
83,219.22	51,342.56	0.00	0.00	3050-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
83,219.22	51,342.56	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	91,100.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		DEPARTMENT REVENUES	0.00	0.00	91,100.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	91,100.00	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
83,219.22	100,341.56	69,600.00	0.00		FUND REVENUES	0.00	0.00	91,100.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		FUND EXPENSES	0.00	0.00	91,100.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
83,219.22	100,341.56	69,600.00	0.00		REPORT REVENUES	0.00	0.00	91,100.00	0.00	0.00
83,219.22	100,341.56	69,600.00	0.00		REPORT EXPENSES	0.00	0.00	91,100.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2016-2017 Budget Financial Presentation
5010 Library

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,223,428	1,275,958	1,437,594	1,512,641
Materials and Services	121	5,232	6,489	84,706
Subtotal Current Expenditures	**1,223,549**	**18,483,036**	**1,444,083**	**1,597,347**
Contingency	-	-	111,000	152,000
Unappropriated Fund Balance	110,560	154,798	-	-
Subtotal Noncurrent Expenditures	**110,560**	**154,798**	**111,000**	**152,000**
Total Requirements by Budgetary Category	**1,334,109**	**18,637,834**	**1,555,083**	**1,749,347**
Requirements by Fund				
External Services (6010)	1,334,109	1,435,988	1,555,083	1,749,347
Total Requirements by Fund	**1,334,109**	**1,435,988**	**1,555,083**	**1,749,347**
Resources by Budgetary Category				
Charges for Services	1,244,278	1,325,428	1,444,083	1,749,347
Beginning Fund Balance	89,831	110,560	111,000	-
Total Resources by Budgetary Category	**1,334,109**	**1,435,988**	**1,555,083**	**1,749,347**
Full-Time Employee Equivalents	33.80	33.80	35.72	33.36

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Library Service District	1,749,347	1,512,641	33.36
	1,749,347	**1,512,641**	**33.36**

This fund is used to account for personnel costs associated with county employees providing services directly to its component units. For all years presented the only component unit for which services were provided is the 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	STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Library	Filled	Acquisitions Manager	1.0000	Full-time Local 121	Local 121	LH16	2	$37,402.08	$561.03	$2,861.26	$748.04	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,358.35	$60,222.49
Library	Filled	Branch Assistant - P/T (Bly)	0.4800	Part-time Non-Union	Non-Union	UH09	5	$13,130.90	$196.96	$1,004.51	$262.62	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$14,611.54
Library	Filled	Branch Assistant - P/T (Bonanza)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$11,052.51	$165.79	$845.52	$221.05	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,301.40
Library	Filled	Branch Assistant - P/T (Chemult)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$11,134.42	$167.02	$851.78	$222.69	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,392.45
Library	Filled	Branch Assistant - P/T (Chiloquin)	0.4800	Part-time Non-Union	Non-Union	UH09	2	$11,337.34	$170.06	$867.31	$226.75	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,617.99
Library	Filled	Branch Assistant - P/T (Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$11,255.43	$168.83	$861.04	$225.11	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,526.94
Library	Filled	Branch Assistant - P/T (Keno)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,851.45	$162.77	$830.14	$217.03	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,077.93
Library	Filled	Branch Assistant - P/T (S. Suburbs)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,946.40	$164.20	$837.40	$218.93	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,183.46
Library	Filled	Branch Assistant - P/T (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH09	2	$11,337.34	$170.06	$867.31	$226.75	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,617.99
Library	Filled	Branch Assistant - P/T (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,851.45	$162.77	$830.14	$217.03	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,077.93
Library	Filled	Branch Assistant (Bonanza/S. Suburbs)	1.0000	Full-time Local 121	Local 121	LH09	6	$30,583.37	$458.75	$2,339.63	$611.67	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,199.17	$51,484.32
Library	Filled	Branch Assistant (Chiloquin)	0.4800	Part-time Non-Union	Non-Union	UH09	1	$10,851.45	$162.77	$830.14	$217.03	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,077.93
Library	Filled	Branch Assistant (Malin/Merrill)	1.0000	Full-time Local 121	Local 121	LH09	7	$31,110.34	$466.66	$2,379.94	$622.21	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,288.76	$52,159.64
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Circulation)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Outreach Services)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Technical Services)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Technical Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,780.59	$161.71	$824.72	$215.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,999.17
Library	Filled	LA II - P/T (Youth Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T (Youth Services)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - P/T Sub (Bly)	0.0000	Part-time Non-Union	Non-Union	UH08	1	$0.00	$0.00	$0.00	$0.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Library	Filled	LA II - P/T Sub (Bonanza)	0.4800	Part-time Non-Union	Non-Union	UH08	2	$11,109.33	$166.64	$849.86	$222.19	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,364.55
Library	Filled	LA II - P/T Sub (Gilchrist)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,654.82	$159.82	$815.09	$213.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,859.37
Library	Filled	LA II - P/T Sub (Merrill)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,724.09	$160.86	$820.39	$214.48	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,936.36
Library	Filled	LA II - P/T Sub (Sprague River)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,304.83	$154.57	$788.32	$206.10	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,470.36
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.0000	Part-time Non-Union	Non-Union	UH08	1	$0.00	$0.00	$0.00	$0.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.0000	Part-time Non-Union	Non-Union	UH09	1	$0.00	$0.00	$0.00	$0.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Library	Filled	LA II - Sub (Chemult/Gilchrist)	0.0000	Part-time Non-Union	Non-Union	UH09	1	$0.00	$0.00	$0.00	$0.00	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Library	Filled	LA II - Sub (Malin)	0.4800	Part-time Non-Union	Non-Union	UH08	1	$10,738.67	$161.08	$821.51	$214.77	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$11,952.57
Library	Filled	LA III - F/T (Youth Services)	1.0000	Full-time Local 121	Local 121	LH08	2	$25,240.63	$378.61	$1,930.91	$504.81	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,290.91	$44,637.60
Library	Filled	LA III - F/T (Adult & Interlibrary Loan)	1.0000	Full-time Local 121	Local 121	LH08	1	$23,939.42	$359.09	$1,831.37	$478.79	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,069.70	$42,970.10
Library	Filled	LA III - F/T (Outreach Services)	1.0000	Full-time Local 121	Local 121	LH08	6	$29,861.74	$447.93	$2,284.42	$597.23	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,076.50	$50,559.55
Library	Filled	LA III - F/T (Reference/P.R.)	1.0000	Full-time Local 121	Local 121	LH08	1	$24,357.56	$365.36	$1,863.35	$487.15	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,140.79	$43,505.95
Library	Filled	LA III - F/T (South Suburban)	1.0000	Full-time Local 121	Local 121	LH08	2	$26,092.50	$391.39	$1,996.08	$521.85	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,435.73	$45,729.27
Library	Filled	LA III - F/T (Tech. & Circ.)	1.0000	Full-time Local 121	Local 121	LH08	4	$27,622.29	$414.33	$2,113.11	$552.45	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,695.79	$47,689.69
Library	Filled	LA III - F/T (Youth Services)	1.0000	Full-time Local 121	Local 121	LH08	2	$25,229.23	$378.44	$1,930.04	$504.58	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,288.97	$44,623.00
Library	Filled	LA III - P/T (Courier)	0.4800	Part-time Non-Union	Non-Union	UH10	2	$11,914.33	$178.71	$911.45	$238.29	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$13,259.31
Library	Filled	LA III - P/T (Reference)	0.4800	Part-time Non-Union	Non-Union	UH10	1	$11,398.07	$170.97	$871.95	$227.96	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$12,685.50
Library	Vacant	LA III - P/T (Technical Service)	0.4800	Part-time Non-Union	Non-Union	UH10	3	$12,430.58	$186.46	$950.94	$248.61	$16.537	$0.00	$0.00	$0.00	$0.00	$0.00	$13,833.13
Library	Filled	Library Dept. Supervisor (Adult)	1.0000	Full-time Non-Union	Non-Union	UF22	3	$45,157.45	$677.36	$3,454.54	$903.15	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,676.77	$70,161.00
Library	Filled	Library Dept. Supervisor (Circulation)	1.0000	Full-time Non-Union	Non-Union	UF22	3	$46,128.72	$691.93	$3,528.85	$922.57	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,841.88	$71,405.69
Library	Filled	Library Dept. Supervisor (Reference)	1.0000	Full-time Non-Union	Non-Union	UF22	3	$46,128.72	$691.93	$3,528.85	$922.57	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,841.88	$71,405.69
Library	Filled	Library Dept. Supervisor (Tech)	1.0000	Full-time Non-Union	Non-Union	UF22	7	$55,756.85	$836.35	$4,265.40	$1,115.14	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,478.66	$83,744.13
Library	Filled	Library Dept. Supervisor (Youth)	1.0000	Full-time Non-Union	Non-Union	UF22	2	$42,276.79	$634.15	$3,234.17	$845.54	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,187.05	$66,469.44
Library	Filled	Library Director	1.0000	Department Head	Non-union	DF13	3	$70,716.65	$1,060.75	$5,409.82	$1,414.33	$34.452	$12,060.00	$0.00	$58.08	$183.00	$12,021.83	$102,958.92
Library	Filled	Management Assistant	1.0000	Full-time Non-Union	Non-Union	UH23	7	$55,484.63	$832.27	$4,244.57	$1,109.69	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,432.39	$83,395.29
Library	Filled	Supervising Librarian (B/Y/T)	1.0000	Full-time Non-Union	Non-Union	UF25	7	$60,939.36	$914.09	$4,661.86	$1,218.79	$34.452	$12,060.00	$0.00	$14.28	$183.00	$10,359.69	$90,385.52
			33.3600					**$1,053,649.73**	**$15,804.75**	**$80,604.20**	**$21,072.99**	**$1,149.32**	**$217,080.00**	**$0.00**	**$300.84**	**$3,294.00**	**$119,684.82**	**$1,512,640.65**

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 10:05AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6010	External Services					
				5010	Library Service District					
				R31	Interdepartmental Charges					
1,244,278.20	0.00	0.00	0.00	5011-5000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	1,325,427.61	1,444,083.00	0.00	5011-5000-4398	Charges for Services - Interna	0.00	0.00	1,749,347.00	0.00	0.00
1,244,278.20	1,325,427.61	1,444,083.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	1,749,347.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5011-5000-4400	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					
0.00	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					
89,830.66	110,560.02	111,000.00	0.00	5011-5000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
89,830.66	110,560.02	111,000.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		REVENUES TOTALS:	0.00	0.00	1,749,347.00	0.00	0.00
				E10	Personnel Services					
880,753.75	915,345.60	1,020,700.00	0.00	5011-5000-5000	Salaries and Wages	33.36	1,053,650.00	1,053,650.00	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
65,152.54	68,284.80	78,084.00	0.00	5011-5000-5110	FICA	0.00	80,604.00	80,604.00	0.00	0.00
959.67	966.63	1,136.00	0.00	5011-5000-5120	Workmans Compensation Tax	0.00	1,149.00	1,149.00	0.00	0.00
141,389.52	145,250.89	188,700.00	0.00	5011-5000-5130	Medical Insurance	0.00	217,080.00	217,080.00	0.00	0.00
0.00	6,320.84	0.00	0.00	5011-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
377.73	392.14	286.00	0.00	5011-5000-5133	Life Insurance	0.00	301.00	301.00	0.00	0.00
321.30	591.10	3,111.00	0.00	5011-5000-5134	Short Term Disability	0.00	3,294.00	3,294.00	0.00	0.00
93,623.46	104,929.87	107,301.00	0.00	5011-5000-5140	Retirement - General	0.00	119,685.00	119,685.00	0.00	0.00
20,256.63	16,020.33	17,862.00	0.00	5011-5000-5156	Unemployment Compensation	0.00	15,805.00	15,805.00	0.00	0.00
20,593.24	17,855.58	20,414.00	0.00	5011-5000-5157	Workmans Compensation	0.00	21,073.00	21,073.00	0.00	0.00
1,223,427.84	1,275,957.78	1,437,594.00	0.00		Personnel Services Totals:	33.36	1,512,641.00	1,512,641.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	5011-5000-6990	Internal Services	0.00	74,898.00	79,708.00	0.00	0.00
42.00	1,821.00	2,188.00	0.00	5011-5000-6994	Risk Management	0.00	2,083.00	903.00	0.00	0.00
79.00	3,411.00	4,301.00	0.00	5011-5000-6995	Insurance Liability	0.00	4,095.00	4,095.00	0.00	0.00
121.00	5,232.00	6,489.00	0.00		Interdepartmental Charges Totals:	0.00	81,076.00	84,706.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	111,000.00	0.00	5011-5000-9800	Operating Contingency	0.00	152,000.00	152,000.00	0.00	0.00
0.00	0.00	111,000.00	0.00		Contigencies Totals:	0.00	152,000.00	152,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
110,560.02	154,797.85	0.00	0.00	5011-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
110,560.02	154,797.85	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		EXPENDITURES TOTALS:	33.36	1,745,717.00	1,749,347.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		DEPARTMENT REVENUES	0.00	0.00	1,749,347.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		DEPARTMENT EXPENSES	33.36	1,745,717.00	1,749,347.00	0.00	0.00
0.00	0.00	0.00	0.00		Library Service District Totals:	(33.36)	(1,745,717.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,334,108.86	1,435,987.63	1,555,083.00	0.00		FUND REVENUES	0.00	0.00	1,749,347.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		FUND EXPENSES	33.36	1,745,717.00	1,749,347.00	0.00	0.00
0.00	0.00	0.00	0.00		External Services Totals:	(33.36)	(1,745,717.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,334,108.86	1,435,987.63	1,555,083.00	0.00		REPORT REVENUES	0.00	0.00	1,749,347.00	0.00	0.00
1,334,108.86	1,435,987.63	1,555,083.00	0.00		REPORT EXPENSES	33.36	1,745,717.00	1,749,347.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(33.36)	(1,745,717.00)	0.00	0.00	0.00

Klamath County, Oregon
2016-2017 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
1000 - PERS Reserve Fund

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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 two trained victim service advocates providing professional 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, and one part-time Domestic Violence Victim Advocate on loan from the Klamath Crisis Center.

Volunteer Services:
We have hoped to leverage volunteers to fulfill much needed support in this department to better fulfill services to victims, but have been unable to get a successful program off the ground with current caseloads. 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.

We intend to file for grants during this fiscal year to hire a volunteer services coordinator to kick start the recruiting and training of citizen volunteers primarily to assist crime victims.

Support Enforcement - Mandated by ORS 8.650
The District Attorney's Office has turned over support enforcement responsibilities to the State of Oregon in order to save money for the citizens of Klamath County. We are only one of five counties that have done this.

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 District Attorney's Office employs a Deputy State Medical Examiner on a half-time basis. The State of Oregon now pays for a State Medical Examiner.

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.

In 2015 there were 238 cases referred to the Deputy Medical Examiner of those cases 44 were determined to be Medical Examiner cases and of those 21 autopsies were performed.

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.

Employee that provides these services:
The District Attorney's Office has been assigned a half-time Deputy Medical Examiner by the Board of Commissioner to work with the State Medical Examiner to investigate questionable deaths, assist 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.

Employees that provide these services are:
A rotating group of two 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 attends the LPSCC meetings as scheduled.

Sexual Assault Response Team (SART) – Mandated by ORS 147.401
The District Attorney organizes and convenes the Sexual Assault Response Team (SART). The SART meets on a regular basis and is working on designing some local law enforcement training. The SART is multi-disciplinary and serves to increase communication between the varying disciplines.

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 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 Advocates 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. Currently, we are receiving no grant funding to supplement this program and consequently the program is suffering. During this fiscal year we may apply for new grant funding. To date this office has received over 5 million dollars in federal funds. Klamath County has formed a coordinated community response to domestic violence. The Unit consists of 19 community agencies who are committed in addressing public safety issues surrounding victims of domestic violence, dating violence, and stalking.

Employees that provide these services are:
A Deputy District Attorney, Victim Service Advocate and DA Volunteer attend KCDVRU meetings twice a month.

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 DUII Task Force has received both local and state awards. 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 and rotating Deputy District Attorneys are called out when the MCT is activated. The MCT is activated when a major crime in Klamath County has occurred. There were 8 major crime team callouts in calendar year 2015. In addition to call outs for MCT events, the District Attorney meets with MCT leadership on an ad-hoc basis to refine procedures and after action evaluations.

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.

There is no grant funding for the Veteran's Court.

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.

Klamath County receives grant funding for Drug Court.

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 Evidence-Based Sentencing Project (KEBS/HB3194 Program)

The District Attorney's Office and Community Corrections are participating in a multi-year grant to identify and then provide intensive supervision to primarily property offenders that are bound for prison. The grant funding goal is to provide community based treatment and save taxpayer dollars by not sending individuals to prison which aligns with Oregon House Bill 3194. The program is fairly new and is also being grant funded in Marion and Lane counties under a similar set of parameters.

Employee that provides this service:
A Deputy District Attorney and half-time legal assistant coordinate this program.

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) Administrative Manager
- Four (4) Legal Assistant III's *(One half-time grant funded)*
- One (1) Legal Assistant I *(One has been cut in this budget)*
- Two (2) Victim Service Advocates
- Half-Time (.5) Deputy Medical Examiner

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 continued to align its case management

to meet the goal of rapid case resolution to insure justice and reduce crime by providing swift and certain consequence. With your support we have implemented a case management system that has allowed us to go from paper files to fully electronic files as well as e-filing with the Klamath County Court. The transition has caused us to rethink caseloads and processes. We have and will continue to refine our processes as we continue to delve the capabilities of a new system. We have worked collaboratively with the Sheriff, Court, and Defense Bar to reduce the number of pending cases.

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.

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	38-40	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.

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. During the past

fiscal year there have not been as many individuals found to be eligible for DA Diversions and consequently there has been an impact to our 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.

A significant impact to our program has been the loss of grant funding for a Victims Advocate for Domestic Violence. The Klamath Crisis Center/Marta's House has provided a part time advocate to make-up for our loss of a full time advocate but that does not fulfill the needs of victims.

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.

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 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 2016-17 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 or receive funding for in FY 2016-17:

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. Our budget is built on grant funding from this source.

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. Our budget is built on grant funding from this source.

Justice Reinvestment Initiative Grant (JRI) – 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. Our budget is built on grant funding from this source.

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.

This budget anticipates a 1 FTE cut for a Legal Assistant I position, our budget is $44,005 short. We believe this position is necessary but because of budget constraints had no other choice than to cut personnel. Unfortunately, this cut will impact the entire workflow of our office and result in a slowdown of processing cases and will put our office in a place where the backlog will build. This will result in impacts to crime victims.

We have strived to be good stewards of public dollars but believe that a minimum level of staffing is necessary to serve victims of crime. We believe our budget over the last year has achieved that level and hope you will consider fully funding our budget.

We have worked hard to move programs to the State of Oregon that were necessary including the support enforcement and the contract for a medical examiner. Those combined savings alone have resulted in over $65,000 last year, and will be an aggregate savings to the future general fund.

With a union negotiation in 2015 impacting this year's budget we only see about an 8% rise in personnel costs. A budget cannot remain flat and provide the same level of service if salaries rise. There is no accommodation in the overall County budget for salary increases necessary to properly recruit and retain qualified personnel.

Although we have found grants for a new attorney and half-time staff member, the caseload per attorney remains nearly double that of comparable jurisdictions. Sadly, statistics still show that we are high 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 Retention & Training

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 relatively inexperienced for the caseload they are addressing. We have had a hard time retaining and recruiting experienced staff to fill prosecutor roles in our office. Consequently, though we cut training dollars in this budget cycle to balance the budget we lack funds to send individuals to highly specialized training for sex abuse and homicide. We will try and find grant funding for necessary training in the upcoming year to fund the deficits we took as cuts in this budget.

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. It is our hope that with some judical turnover and pressure from the Judical Department focused on data driven facts that the Court will overhaul its docketing system that will provide relief to the bar.

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. Almost every year law enforcement agencies sends us over 3,400 cases for review and has consulted with the office on many other matters. Of the cases formally submitted in 2015, 2,538 criminal cases were filed with the Court.

Almost 85% of the District Attorney's Office budget is for staffing. Of the remaining 15% of the budget, 8.5% is dedicated to interdepartmental services. Consequently, about 6.5% or about $100,000 is truly flexible in our budget and many of those items are required to maintain computers, copiers, and basic services as well as required legal training.

The majority of this target budget is general fund for personnel. 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 4.5 FTE's is collected in the revenue portion of this budget: VOCA Grant funds (Victim Service Specialist); Unitary Assessment Fees fund (Victim's Assistance); Justice Reinvestment Initiative Grant (Attorney & .5 Legal Assistant III); and 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.

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. We continue to work with local agencies to see if we can establish a forfeiture program but lack the staff to do so.

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

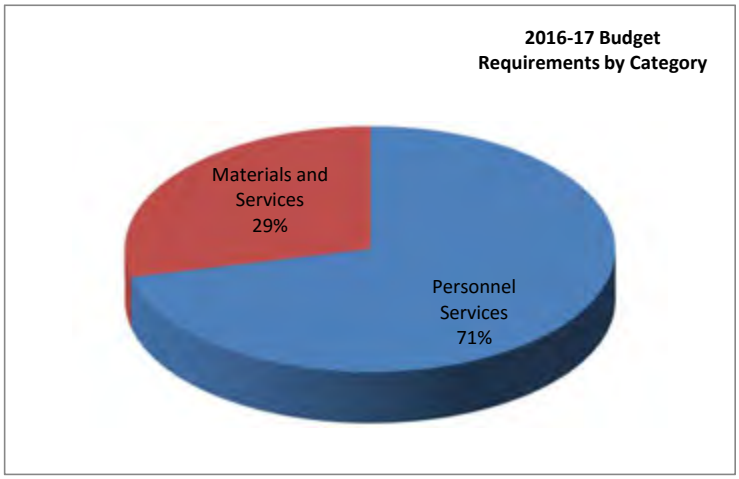
Self-Imposed Services:

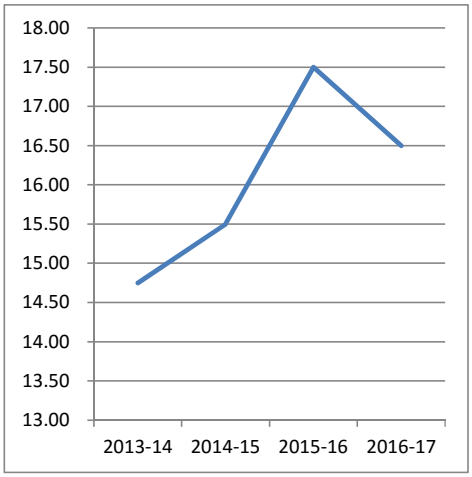
- Major Crime Team
- Victim Impact Panel - ORS 813.020(3)
- Elder Abuse Task Force
- DUII Task Force
- Veteran's Court
- Drug Court
- Klamath Evidence-Based Sentencing Project

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2010 District Attorney

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,133,790	1,210,641	1,273,469	1,301,096
Materials and Services	501,133	599,261	489,989	523,867
Subtotal Current Expenditures	**1,634,923**	**1,809,902**	**1,763,458**	**1,824,963**
Interfund Transfers	-	4,162	-	-
Unappropriated Fund Balance	55,874	65,141	-	-
Subtotal Noncurrent Expenditures	**55,874**	**69,303**	**-**	**-**
Total Requirements by Budgetary Category	**1,690,797**	**1,879,205**	**1,763,458**	**1,824,963**
Requirements by Fund				
General Fund (1000)	1,195,466	1,375,723	1,525,158	1,590,159
DA Special Revenue (2210)	495,331	503,482	238,300	234,804
Total Requirements by Fund	**1,690,797**	**1,879,205**	**1,763,458**	**1,824,963**
Resources by Budgetary Category				
Intergovernmental	506,450	517,983	333,226	371,667
Charges for Services	102,093	110,017	189,214	196,900
Fines and Forfeitures	27,375	23,146	36,000	26,000
Investment Earnings	224	87	50	-
Interfund Transfers	994,520	1,170,848	1,201,668	1,227,092
Miscellaneous	1,417	1,250	1,500	1,500
Beginning Fund Balance	58,718	55,874	1,800	1,804
Total Resources by Budgetary Category	**1,690,797**	**1,879,205**	**1,763,458**	**1,824,963**
Full-Time Employee Equivalents	14.75	15.50	17.50	16.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
District Attorney	1,590,159	1,301,096	16.50
Special Revenue	234,804	-	-
Total Mandates	**1,824,963**	**1,301,096**	**16.50**





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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	$18,894.16	$0.00	$1,445.40	$377.88	$34.452	$0.00	$0.00	$0.00	$0.00	$0.00	$20,751.90
District Attorney	Filled	Chief Office Deputy	1.0000	Full-time Non-Union	Non-Union	UF26	5	$63,838.40	$957.58	$4,883.64	$1,276.77	$34.452	$12,060.00	$0.00	$14.28	$183.00	$10,852.53	$94,100.65
District Attorney	Filled	Deputy DA I	1.0000	Full-time DA Union	DA Union	UF30	3	$65,649.24	$984.74	$5,022.17	$1,312.98	$34.452	$12,000.00	$0.00	$14.28	$183.00	$11,160.37	$96,361.23
District Attorney	Filled	Deputy DA III	1.0000	Full-time DA Union	DA Union	UF34	5	$86,992.56	$1,304.89	$6,654.93	$1,739.85	$34.452	$12,000.00	$0.00	$14.28	$183.00	$14,788.74	$123,712.70
District Attorney	Filled	Deputy DA III	1.0000	Full-time DA Union	DA Union	UF34	1	$74,278.35	$1,114.18	$5,682.29	$1,485.57	$34.452	$12,000.00	$0.00	$14.28	$183.00	$12,627.32	$107,419.44
District Attorney	Filled	Deputy DA II	1.0000	Full-time DA Union	DA Union	UF30	2	$62,849.52	$942.74	$4,807.99	$1,256.99	$34.452	$12,000.00	$0.00	$14.28	$183.00	$10,684.42	$92,773.39
District Attorney	Filled	Deputy DA III	1.0000	Full-time DA Union	DA Union	UF34	5	$86,992.56	$1,304.89	$6,654.93	$1,739.85	$34.452	$12,000.00	$0.00	$14.28	$183.00	$14,788.74	$123,712.70
District Attorney	Filled	Deputy DA I	1.0000	Full-time DA Union	DA Union	UF30	2	$62,849.52	$942.74	$4,807.99	$1,256.99	$34.452	$12,000.00	$0.00	$14.28	$183.00	$10,684.42	$92,773.39
District Attorney	Filled	Deputy DA I	1.0000	Full-time DA Union	DA Union	UF30	2	$62,849.52	$942.74	$4,807.99	$1,256.99	$34.452	$12,000.00	$0.00	$14.28	$183.00	$10,684.42	$92,773.39
District Attorney	Filled	Investigator/Release Assistance Officer	0.5000	.5000 HT Non-Union	Non-Union	UH20	7	$23,956.88	$359.35	$1,832.70	$479.14	$17.226	$6,030.00	$0.00	$14.28	$183.00	$4,072.67	$36,945.24
District Attorney	Filled	Victim's Assistance Coordinator	1.0000	Full-time Non-Union	Non-Union	UF19	7	$48,164.15	$722.46	$3,684.56	$963.28	$34.452	$12,060.00	$0.00	$14.28	$183.00	$8,187.91	$74,014.09
District Attorney	Filled	Victim's Assistance Specialist	1.0000	Full-Time Local 121	Local 121	LH13	7	$38,149.64	$572.24	$2,918.45	$762.99	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,485.44	$61,180.49
District Attorney	Filled	Legal Assistant I	1.0000	Full-time Local 121	Local 121	LH08	3	$25,637.19	$384.56	$1,961.25	$512.74	$34.452	$12,060.00	$0.00	$14.28	$183.00	$4,358.32	$45,145.80
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	7	$40,068.72	$601.03	$3,065.26	$801.37	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,811.68	$63,639.80
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	7	$40,870.09	$613.05	$3,126.56	$817.40	$34.452	$12,060.00	$0.00	$14.28	$183.00	$6,947.92	$64,666.76
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	2	$32,751.63	$491.27	$2,505.50	$655.03	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,567.78	$54,262.95
District Attorney	Filled	Legal Assistant III	1.0000	Full-time Local 121	Local 121	LH14	3	$34,778.66	$521.68	$2,660.57	$695.57	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,912.37	$56,860.59
			16.5000					**$869,570.81**	**$12,760.15**	**$66,522.17**	**$17,391.42**	**$568.46**	**$186,510.00**	**$0.00**	**$228.48**	**$2,928.00**	**$144,615.03**	**$1,301,094.51**

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/22/2016 - 11:13AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2010	District Attorney					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2011-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
5,475.00	5,594.00	6,000.00	0.00	2011-2000-4221	Programs - DUII	0.00	6,000.00	6,000.00	0.00	0.00
21,900.00	17,550.00	30,000.00	0.00	2011-2000-4221	DA Diversion	0.00	20,000.00	20,000.00	0.00	0.00
27,375.00	23,144.00	36,000.00	0.00		Fines and Forfeitures Totals:	0.00	26,000.00	26,000.00	0.00	0.00
				R30	Charges for Service					
6,000.00	0.00	0.00	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
0.00	0.00	0.00	0.00	2011-2000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
69,716.50	70,969.09	60,000.00	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
0.00	0.00	0.00	0.00	2013-2000-4321	Support Enforcement Specialist	0.00	0.00	0.00	0.00	0.00
75,716.50	70,969.09	60,000.00	0.00		Charges for Service Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	3,500.00	129,214.00	0.00	2011-2000-4398	Charges for Services - Interna	0.00	136,900.00	136,900.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4398	Claims Reimburs - Internal	0.00	0.00	0.00	0.00	0.00
0.00	3,500.00	129,214.00	0.00		Interdepartmental Charges Totals:	0.00	136,900.00	136,900.00	0.00	0.00
				R40	Other Local Revenue					
1,416.95	1,250.00	1,500.00	0.00	2011-2000-4400	Miscellaneous	0.00	1,500.00	1,500.00	0.00	0.00
1,416.95	1,250.00	1,500.00	0.00		Other Local Revenue Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	2011-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
29,775.96	29,776.28	29,776.00	0.00	2011-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
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
0.00	0.00	0.00	0.00	2013-2000-4621	Child Support IV-D	0.00	0.00	0.00	0.00	0.00
29,775.96	29,776.28	29,776.00	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	2011-2000-4500	Grants - State	0.00	138,667.28	138,667.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4521	Grants - Deputy DA	0.00	0.00	0.00	0.00	0.00
47,037.68	47,037.68	47,000.00	0.00	2011-2000-4521	Rev - Victim Asst HB 2482	0.00	0.00	0.00	0.00	0.00
19,624.00	29,197.28	20,000.00	0.00	2011-2000-4521	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
66,661.68	76,234.96	67,000.00	0.00		State of Oregon Totals:	0.00	138,667.28	138,667.00	0.00	0.00
				R70	Interfund Transfers					
994,520.06	1,170,848.34	1,201,668.00	0.00	2011-2000-4900	Trans - General Non Dept	0.00	1,241,970.00	1,227,092.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-4921	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
994,520.06	1,170,848.34	1,201,668.00	0.00		Interfund Transfers Totals:	0.00	1,241,970.00	1,227,092.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		REVENUES TOTALS:	0.00	1,605,037.28	1,590,159.00	0.00	0.00
				E10	Personnel Services					
681,378.62	736,661.09	825,724.00	0.00	2011-2000-5000	Salaries and Wages	15.50	869,571.00	850,677.00	0.00	0.00
17,640.00	18,540.00	18,769.00	0.00	2011-2000-5001	Elected Official Compensation	1.00	18,894.00	18,894.00	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
0.00	2,906.88	0.00	0.00	2011-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
52,305.19	56,208.63	64,604.00	0.00	2011-2000-5110	FICA	0.00	66,522.00	66,522.00	0.00	0.00
403.91	458.57	605.00	0.00	2011-2000-5120	Workmans Compensation Tax	0.00	569.00	569.00	0.00	0.00
113,650.45	129,279.25	188,700.00	0.00	2011-2000-5130	Medical Insurance	0.00	186,510.00	186,510.00	0.00	0.00
0.00	7,454.00	0.00	0.00	2011-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
285.36	295.51	243.00	0.00	2011-2000-5133	Life Insurance	0.00	229.00	229.00	0.00	0.00
278.80	533.18	3,111.00	0.00	2011-2000-5134	Short Term Disability	0.00	2,928.00	2,928.00	0.00	0.00
107,346.88	122,562.52	140,373.00	0.00	2011-2000-5140	Retirement - General	0.00	144,615.00	144,615.00	0.00	0.00
15,651.10	12,954.09	14,450.00	0.00	2011-2000-5156	Unemployment Compensation	0.00	12,760.00	12,760.00	0.00	0.00
16,282.91	14,674.98	16,890.00	0.00	2011-2000-5157	Workmans Compensation	0.00	17,392.00	17,392.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2013-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
1,005,223.22	1,102,528.70	1,273,469.00	0.00		Personnel Services Totals:	16.50	1,319,990.00	1,301,096.00	0.00	0.00
				E20	Material and Services					
1,139.88	0.00	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	0.00	0.00	0.00	2011-2000-6202	Legal Fees	0.00	2,500.00	2,500.00	0.00	0.00
1,227.09	1,740.71	2,100.00	0.00	2011-2000-6205	Shredding Services	0.00	4,000.00	4,000.00	0.00	0.00
0.00	10,000.00	10,000.00	0.00	2011-2000-6213	Humane Society - Large Animal	0.00	10,200.00	10,200.00	0.00	0.00
0.00	518.00	0.00	0.00	2011-2000-6232	Software Support	0.00	15,000.00	15,000.00	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
6,816.50	2,985.57	7,500.00	0.00	2011-2000-6241	Major Crime Team	0.00	4,500.00	4,500.00	0.00	0.00
0.00	540.60	500.00	0.00	2011-2000-6241	Special Prosecutor Costs	0.00	0.00	0.00	0.00	0.00
3,912.50	4,664.85	11,000.00	0.00	2011-2000-6242	Trial Prep & Spec Investigat	0.00	11,000.00	11,000.00	0.00	0.00
5,218.20	2,306.82	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
5,755.00	5,489.00	6,000.00	0.00	2011-2000-6310	Dues & Fees	0.00	8,000.00	8,000.00	0.00	0.00
0.00	59,681.37	11,987.00	0.00	2011-2000-6331	Computer Software	0.00	0.00	4,200.00	0.00	0.00
645.98	14,738.48	10,000.00	0.00	2011-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
974.89	230.32	2,000.00	0.00	2011-2000-6335	DUII Drug Prevention	0.00	500.00	500.00	0.00	0.00
0.00	15.00	0.00	0.00	2011-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	276.75	400.00	0.00	2011-2000-6531	Supplies Equipment Rent	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
9,005.14	3,228.13	3,300.00	0.00	2011-2000-6600	Supplies - Office	0.00	5,000.00	5,000.00	0.00	0.00
0.00	286.14	0.00	0.00	2011-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
3,320.73	4,059.54	3,000.00	0.00	2011-2000-6602	Copier Maint & Supplies	0.00	5,000.00	5,000.00	0.00	0.00
1,635.07	124.41	1,000.00	0.00	2011-2000-6603	Postage	0.00	250.00	250.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,906.85	690.74	2,600.00	0.00	2011-2000-6650	Books	0.00	1,787.28	1,787.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6700	Travel & Training	0.00	25,464.00	25,464.00	0.00	0.00
1,412.87	1,655.42	3,500.00	0.00	2011-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
5,782.12	4,757.69	16,000.00	0.00	2011-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
146.91	151.89	0.00	0.00	2011-2000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
4,557.20	5,882.83	8,000.00	0.00	2011-2000-6755	Telephone	0.00	8,000.00	8,000.00	0.00	0.00
0.00	1,344.47	0.00	0.00	2011-2000-6756	Data Service Charges	0.00	4,200.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
0.00	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
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	0.00	0.00	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	2013-2000-6603	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	0.00	0.00	0.00	2013-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
54,456.93	125,368.73	107,887.00	0.00		Material and Services Totals:	0.00	114,801.28	114,801.00	0.00	0.00
				E21	Interdepartmental Charges					
77,675.00	72,592.00	66,590.00	0.00	2011-2000-6990	Internal Services	0.00	73,392.00	78,968.00	0.00	0.00
33,991.00	31,854.00	40,123.00	0.00	2011-2000-6991	Facility Services	0.00	40,510.00	40,510.00	0.00	0.00
8,250.00	8,602.00	9,016.00	0.00	2011-2000-6992	Steering Comm Hardware Chg	0.00	11,513.00	11,513.00	0.00	0.00
7,930.00	8,607.00	10,925.00	0.00	2011-2000-6993	Steering Comm User Chg	0.00	11,500.00	11,500.00	0.00	0.00
2,764.00	2,598.00	2,747.00	0.00	2011-2000-6994	Risk Management	0.00	2,753.00	1,193.00	0.00	0.00
5,176.00	4,865.00	5,401.00	0.00	2011-2000-6995	Insurance Liability	0.00	5,413.00	5,413.00	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	299.00	500.00	0.00	2011-2000-6999	Contract Services - Internal	0.00	16,165.00	16,165.00	0.00	0.00
0.00	5,032.16	5,500.00	0.00	2011-2000-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,676.32	2,000.00	0.00	2011-2000-6999	Postage - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	7,538.01	1,000.00	0.00	2011-2000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
135,786.00	143,663.49	143,802.00	0.00		Interdepartmental Charges Totals:	0.00	170,246.00	174,262.00	0.00	0.00
				E30	Capital Outlay					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2011-2000-7001	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	2011-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	4,161.75	0.00	0.00	2011-2000-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2011-2000-9201	Trans - District Attorney	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2013-2000-9151	Trans - General Admin	0.00	0.00	0.00	0.00	0.00
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	4,161.75	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		EXPENDITURES TOTALS:	16.50	1,605,037.28	1,590,159.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		DEPARTMENT REVENUES	0.00	1,605,037.28	1,590,159.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		DEPARTMENT EXPENSES	16.50	1,605,037.28	1,590,159.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	(16.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,195,466.15	1,375,722.67	1,525,158.00	0.00		FUND REVENUES	0.00	1,605,037.28	1,590,159.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		FUND EXPENSES	16.50	1,605,037.28	1,590,159.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(16.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,195,466.15	1,375,722.67	1,525,158.00	0.00		REPORT REVENUES	0.00	1,605,037.28	1,590,159.00	0.00	0.00
1,195,466.15	1,375,722.67	1,525,158.00	0.00		REPORT EXPENSES	16.50	1,605,037.28	1,590,159.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(16.50)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R41	Interest					
0.00	87.39	0.00	0.00	2012-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	87.39	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	2012-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
176,916.00	212,288.54	236,450.00	0.00	2012-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
176,916.00	212,288.54	236,450.00	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	2012-2000-4500	Grants - State	0.00	233,000.00	233,000.00	0.00	0.00
32,254.00	39,120.27	0.00	0.00	2012-2000-4521	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
32,254.00	39,120.27	0.00	0.00		State of Oregon Totals:	0.00	233,000.00	233,000.00	0.00	0.00
				R90	Fund Balances					
0.00	0.30	0.00	0.00	2012-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.30	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		REVENUES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
				E20	Material and Services					
208,429.36	251,114.12	233,450.00	0.00	2012-2000-6200	Contract Services	0.00	232,500.00	232,500.00	0.00	0.00
0.00	253.99	3,000.00	0.00	2012-2000-6206	Special Projects	0.00	500.00	500.00	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
540.58	0.00	0.00	0.00	2012-2000-6335	Special Project Drug CRT Grant	0.00	0.00	0.00	0.00	0.00
124.76	0.00	0.00	0.00	2012-2000-6335	Federal Drug Court Grant	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2012-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
75.00	0.00	0.00	0.00	2012-2000-6620	Supplies - Grant	0.00	0.00	0.00	0.00	0.00
209,169.70	251,368.11	236,450.00	0.00		Material and Services Totals:	0.00	233,000.00	233,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.30	128.39	0.00	0.00	2012-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.30	128.39	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		EXPENDITURES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		DEPARTMENT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		DEPARTMENT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Totals:	0.00	0.00	0.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		FUND REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
209,170.00	251,496.50	236,450.00	0.00		FUND EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		District Attorney Special Rev Totals	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
209,170.00	251,496.50	236,450.00	0.00		REPORT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
209,170.00	251,496.50	236,450.00	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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General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 9:01AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R30	Charges for Service					
26,376.48	35,547.94	0.00	0.00	2013-2000-4321	Support Enforcement Specialist	0.00	0.00	0.00	0.00	0.00
26,376.48	35,547.94	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
90,048.68	73,431.00	0.00	0.00	2013-2000-4621	Child Support IV-D	0.00	0.00	0.00	0.00	0.00
90,048.68	73,431.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2013-2000-4921	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
				R90	Fund Balances					
21,273.00	18,205.14	0.00	0.00	2013-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
21,273.00	18,205.14	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
137,698.16	127,184.08	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
73,612.38	58,498.00	0.00	0.00	2013-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
4,552.74	4,111.94	0.00	0.00	2013-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
57.25	29.06	0.00	0.00	2013-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
18,800.00	8,767.07	0.00	0.00	2013-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
41.76	17.40	0.00	0.00	2013-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
40.80	19.50	0.00	0.00	2013-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
11,777.87	6,331.42	0.00	0.00	2013-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,693.06	1,023.74	0.00	0.00	2013-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,712.96	702.51	0.00	0.00	2013-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
112,288.82	79,500.64	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	2013-2000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
240.00	80.00	0.00	0.00	2013-2000-6240	Investigation - General	0.00	0.00	0.00	0.00	0.00
182.00	250.00	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	2013-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
545.65	0.00	0.00	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
2,765.39	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
695.16	450.70	0.00	0.00	2013-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
4,428.20	780.70	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	2013-2000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
1,416.00	6,272.00	0.00	0.00	2013-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
750.00	748.00	0.00	0.00	2013-2000-6992	Steering Comm Hardware Chg	0.00	0.00	0.00	0.00	0.00
610.00	906.00	0.00	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	755.80	0.00	0.00	2013-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,636.25	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
2,776.00	10,318.05	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	2013-2000-9201	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					
18,205.14	36,584.69	0.00	0.00	2013-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
18,205.14	36,584.69	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
137,698.16	127,184.08	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
137,698.16	127,184.08	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
137,698.16	127,184.08	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
137,698.16	127,184.08	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
137,698.16	127,184.08	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
137,698.16	127,184.08	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
137,698.16	127,184.08	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: 03/18/2016 - 9:02AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R41	Interest					
31.31	0.00	0.00	0.00	2014-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
31.31	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	2014-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
110,793.64	87,132.55	0.00	0.00	2014-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
110,793.64	87,132.55	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	2014-2000-4921	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
				R90	Fund Balances					
35,834.16	35,865.47	0.00	0.00	2014-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
35,834.16	35,865.47	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
12,682.95	20,896.23	0.00	0.00	2014-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
970.28	1,597.52	0.00	0.00	2014-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
11.00	14.32	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	1,750.20	0.00	0.00	2014-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
8.70	9.44	0.00	0.00	2014-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
8.50	17.32	0.00	0.00	2014-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,914.43	3,552.45	0.00	0.00	2014-2000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
296.32	364.72	0.00	0.00	2014-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
385.83	408.94	0.00	0.00	2014-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
16,278.01	28,611.14	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
75,880.55	64,783.14	0.00	0.00	2014-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
570.00	5.98	0.00	0.00	2014-2000-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
1,110.91	258.33	0.00	0.00	2014-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
1,076.95	22.70	0.00	0.00	2014-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
15,877.22	0.00	0.00	0.00	2014-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
94,515.63	65,070.15	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	2014-2000-6990	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	2,692.14	0.00	0.00	2014-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	2,692.14	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
35,865.47	26,624.59	0.00	0.00	2014-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
35,865.47	26,624.59	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
146,659.11	122,998.02	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
146,659.11	122,998.02	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
146,659.11	122,998.02	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2210	District Attorney Special Rev					
				2010	District Attorney					
				R41	Interest					
192.57	0.00	50.00	0.00	2015-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
192.57	0.00	50.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,611.01	1,803.58	1,800.00	0.00	2015-2000-4995	Beginning Fund Balance	0.00	1,804.00	1,804.00	0.00	0.00
1,611.01	1,803.58	1,800.00	0.00		Fund Balances Totals:	0.00	1,804.00	1,804.00	0.00	0.00
1,803.58	1,803.58	1,850.00	0.00		REVENUES TOTALS:	0.00	1,804.00	1,804.00	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	1,850.00	0.00	2015-2000-6240	Investigation - Special	0.00	1,804.00	1,804.00	0.00	0.00
0.00	0.00	1,850.00	0.00		Material and Services Totals:	0.00	1,804.00	1,804.00	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					
1,803.58	1,803.58	0.00	0.00	2015-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,803.58	1,803.58	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,803.58	1,803.58	1,850.00	0.00		EXPENDITURES TOTALS:	0.00	1,804.00	1,804.00	0.00	0.00
1,803.58	1,803.58	1,850.00	0.00		DEPARTMENT REVENUES	0.00	1,804.00	1,804.00	0.00	0.00
1,803.58	1,803.58	1,850.00	0.00		DEPARTMENT EXPENSES	0.00	1,804.00	1,804.00	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
1,803.58	1,803.58	1,850.00	0.00		FUND REVENUES	0.00	1,804.00	1,804.00	0.00	0.00
1,803.58	1,803.58	1,850.00	0.00		FUND EXPENSES	0.00	1,804.00	1,804.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,803.58	1,803.58	1,850.00	0.00		REPORT REVENUES	0.00	1,804.00	1,804.00	0.00	0.00
1,803.58	1,803.58	1,850.00	0.00		REPORT EXPENSES	0.00	1,804.00	1,804.00	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: Justice Court FY 2017 Proposed Budget

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. In the 2015 budget year, the County also began an intergovernmental agreement and the Justice Court is now the City of Merrill Court (code violations)

Successes and Challenges:

The Justice Court is self-supporting through fines collected from citations and from civil filing fees. Upcoming challenges include maintaining sufficient qualified staffing to process citations and payments as citations increase.

Budget Overview:

The Court's expense budget is relatively fixed and the revenue side of the budget is dependent on outside factors – for example, when Klamath County Sheriff's Office cuts patrol, the number of citations issued decreases and revenue decreases. Eight years ago, approximately 4000 citations were issued. The low was in 2011-2012 with approximately 2000 citations. Revenue has increased over the last two years and once again, the Justice Court is a contributor to the General Fund (after separate payment to Oregon Department of Revenue, City of Malin, City of Merrill, City of Merrill Code violations, Animal Control restitution along with direct payment of restitution to victims). We are anticipating higher amounts for 2016-2017 as December's report indicates 46% of our anticipated revenue has been met during the usual slow time of the year (January – June being the higher months).

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 2016-17 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. About every 4 weeks, an all-day docket is held just for animal control cases.

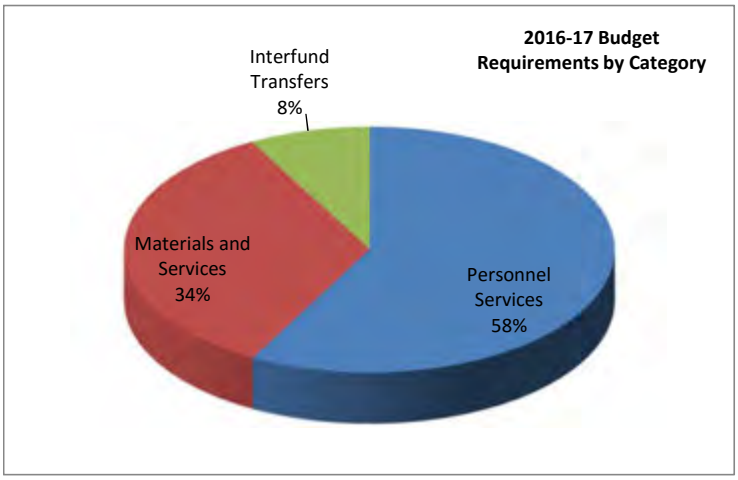
Key issues:

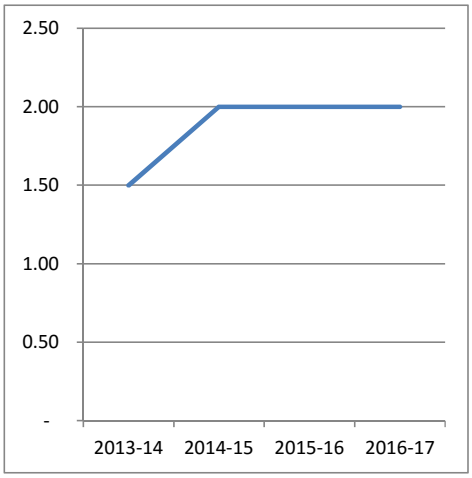
Credit card processing online and a fully functioning Justice Court website is our next adventure!

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2020 Justice Court

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	105,458	117,972	122,320	124,981
Materials and Services	68,071	60,742	73,263	73,680
Subtotal Current Expenditures	**173,529**	**178,714**	**195,583**	**198,661**
Interfund Transfers	36,429	28,551	-	17,285
Subtotal Noncurrent Expenditures	**36,429**	**28,551**	**-**	**17,285**
Total Requirements by Budgetary Category	**209,958**	**207,265**	**195,583**	**215,946**
Requirements by Fund				
General Fund (1000)	209,958	207,265	195,583	215,946
Total Requirements by Fund	**209,958**	**207,265**	**195,583**	**215,946**
Resources by Budgetary Category				
Fines and Forfeitures	209,933	207,198	195,583	215,946
Miscellaneous	25	67	-	-
Total Resources by Budgetary Category	**209,958**	**207,265**	**195,583**	**215,946**
Full-Time Employee Equivalents	1.50	2.00	2.00	2.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Justice Court	215,946	124,981	2.00
Total Mandates	**215,946**	**124,981**	**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	
Justice Court	Filled	Justice of the Peace	1.0000	Elected Official	Non-Union	JP01	1	$40,779.76	$0.00	$3,119.65	$815.60	$34.45	$12,060.00	$0.00	$58.08	$0.00	$6,932.56	$63,800.10
Justice Court	Filled	Justice Court Clerk	1.0000	Full-time Local 121	Local 121	LH13	7	$38,149.64	$572.24	$2,918.45	$762.99	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,485.44	$61,180.49
			2.0000					**$78,929.40**	**$572.24**	**$6,038.10**	**$1,578.59**	**$68.90**	**$24,120.00**	**$0.00**	**$72.36**	**$183.00**	**$13,418.00**	**$124,980.59**

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2020	Justice Court					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2021-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
209,932.62	207,197.82	195,583.00	0.00	2021-2000-4222	Fines - Traffic	0.00	0.00	215,946.00	0.00	0.00
209,932.62	207,197.82	195,583.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	215,946.00	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					
25.00	67.44	0.00	0.00	2021-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
25.00	67.44	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
209,957.62	207,265.26	195,583.00	0.00		REVENUES TOTALS:	0.00	0.00	215,946.00	0.00	0.00
				E10	Personnel Services					
29,601.79	36,267.43	37,894.00	0.00	2021-2000-5000	Salaries and Wages	1.00	38,149.64	38,150.00	0.00	0.00
39,976.08	39,976.08	40,376.00	0.00	2021-2000-5001	Elected Official Compensation	1.00	40,779.76	40,780.00	0.00	0.00
4,032.14	5,416.18	5,988.00	0.00	2021-2000-5110	FICA	0.00	6,038.10	6,038.00	0.00	0.00
60.48	64.66	70.00	0.00	2021-2000-5120	Workmans Compensation Tax	0.00	68.90	69.00	0.00	0.00
18,222.35	20,979.16	22,200.00	0.00	2021-2000-5130	Medical Insurance	0.00	24,120.00	24,120.00	0.00	0.00
0.00	20.84	0.00	0.00	2021-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
105.66	104.04	73.00	0.00	2021-2000-5133	Life Insurance	0.00	72.36	72.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
19.14	36.70	183.00	0.00	2021-2000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
11,132.52	12,961.55	13,306.00	0.00	2021-2000-5140	Retirement - General	0.00	13,418.00	13,418.00	0.00	0.00
680.80	634.62	664.00	0.00	2021-2000-5156	Unemployment Compensation	0.00	572.24	572.00	0.00	0.00
1,626.54	1,511.22	1,566.00	0.00	2021-2000-5157	Workmans Compensation	0.00	1,578.59	1,579.00	0.00	0.00
105,457.50	117,972.48	122,320.00	0.00		Personnel Services Totals:	2.00	124,980.59	124,981.00	0.00	0.00
				E20	Material and Services					
198.00	199.00	224.00	0.00	2021-2000-6205	Shredding Services	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
4,286.60	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
269.81	449.85	300.00	0.00	2021-2000-6234	Security & Alarms	0.00	360.00	360.00	0.00	0.00
0.00	0.00	500.00	0.00	2021-2000-6235	Janitorial Services	0.00	100.00	100.00	0.00	0.00
0.00	0.00	200.00	0.00	2021-2000-6242	Juror Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	2021-2000-6242	Witness Fees	0.00	200.00	200.00	0.00	0.00
120.00	190.00	500.00	0.00	2021-2000-6310	Dues & Fees	0.00	500.00	500.00	0.00	0.00
1,258.13	0.00	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
31,753.92	29,107.76	32,314.00	0.00	2021-2000-6530	Rent	0.00	35,052.00	35,052.00	0.00	0.00
80.00	0.00	500.00	0.00	2021-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	2021-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
536.01	46.02	2,000.00	0.00	2021-2000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
128.04	141.56	250.00	0.00	2021-2000-6602	Copier Maint & Supplies	0.00	360.00	360.00	0.00	0.00
861.26	7.68	100.00	0.00	2021-2000-6603	Postage	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6700	Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
701.04	0.00	1,300.00	0.00	2021-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2021-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	545.09	700.00	0.00	2021-2000-6750	Utilities - Gas	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	2021-2000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
1,633.38	1,208.97	2,000.00	0.00	2021-2000-6752	Utilities - Electricity	0.00	1,500.00	1,500.00	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
306.80	321.80	275.00	0.00	2021-2000-6753	Garbage Pickup	0.00	240.00	240.00	0.00	0.00
1,101.39	1,345.25	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	Data Service Charges	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
43,234.38	37,849.58	47,063.00	0.00		Material and Services Totals:	0.00	45,112.00	45,112.00	0.00	0.00
				E21	Interdepartmental Charges					
20,047.00	17,865.00	19,325.00	0.00	2021-2000-6990	Internal Services	0.00	20,801.00	22,200.00	0.00	0.00
1,875.00	1,870.00	1,568.00	0.00	2021-2000-6992	Steering Comm Hardware Chg	0.00	1,191.00	1,191.00	0.00	0.00
1,830.00	906.00	950.00	0.00	2021-2000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
378.00	282.00	289.00	0.00	2021-2000-6994	Risk Management	0.00	282.00	122.00	0.00	0.00
707.00	529.00	568.00	0.00	2021-2000-6995	Insurance Liability	0.00	555.00	555.00	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	477.91	2,000.00	0.00	2021-2000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	961.87	1,500.00	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
24,837.00	22,891.78	26,200.00	0.00		Interdepartmental Charges Totals:	0.00	27,329.00	28,568.00	0.00	0.00
				E70	Interfund Transfers					
36,428.74	28,551.42	0.00	0.00	2021-2000-9001	Trans - General Non Dept	0.00	18,524.00	17,285.00	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
36,428.74	28,551.42	0.00	0.00		Interfund Transfers Totals:	0.00	18,524.00	17,285.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		EXPENDITURES TOTALS:	2.00	215,945.59	215,946.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		DEPARTMENT REVENUES	0.00	0.00	215,946.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		DEPARTMENT EXPENSES	2.00	215,945.59	215,946.00	0.00	0.00
0.00	0.00	0.00	0.00		Justice Court Totals:	(2.00)	(215,945.59)	0.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		FUND REVENUES	0.00	0.00	215,946.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		FUND EXPENSES	2.00	215,945.59	215,946.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.00)	(215,945.59)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
209,957.62	207,265.26	195,583.00	0.00		REPORT REVENUES	0.00	0.00	215,946.00	0.00	0.00
209,957.62	207,265.26	195,583.00	0.00		REPORT EXPENSES	2.00	215,945.59	215,946.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	(215,945.59)	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 and the Budget Officer, revenue from these contracts will not be realized in FY 16/17.

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 70 law enforcement volunteers, including nearly 4 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 and the Budget Officer 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 and the Budget Officer 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 and the Budget Officer.

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. A disturbing trend is being seen nationwide related to deadly violence in forcible evictions as evidenced most recently in Jefferson County Colorado. This incident resulted in the death of one Deputy and serious injury of two other Deputies.

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 and the Budget Officer, 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 $209,528.

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. This attrition is currently being experienced.
- Target budget, that if finalized, will result in the loss of **25** 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 **12** 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 budget committee, comprised of the Board of County Commissioners and 3 lay persons, overseen by the Budget Officer. 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 are entered into 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 and the Budget Officer.

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 negotiates with unions that require binding arbitration as the final step in the event of impasse.

Significant Changes:

The following changes are included in the target budget and were approved by the Board of Commissioners (BOCC) and Budget Officer, Jason Link.:

- 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 12 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 $6,657,786:

- Jail Personnel cuts, reduction of $824,846
- Patrol Personnel Cuts, reduction of $730,924

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 that included forcible eviction.

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.
- Stable funding source needs to be identified and implemented.
- Vehicle replacement of high mileage vehicles is 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.

Department: Court Facility Security FY 2017 Proposed Budget

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) are deposited 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.

Key issues:

Close monitoring is required to maximize the cost of security coverage against anticipated revenues. Regular meetings are held with the Courts, Sheriff's Office and the Treasurer/Finance offices to monitor the fund and make necessary changes.

As evidenced in the news from areas across the Country, courthouses have been the stage where unexpected violence can break out with catastrophic results. Very often the violent incidents associated with courthouses come with little or no warning. A consistent security presence can be the difference between tragedy and success.

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.

Department: Interoperable Radio Communications System — FY 2017 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 in the system.

Department Overview:

The Klamath County Interoperable Communications Group (KCICG) was established in 2009. The group is composed of all law enforcement, fire agencies and public works, whose goal is to build and maintain a single County-wide communications system. All users pay maintenance fees in the total collective amount of $100,000 annually on a pro rata basis. This funding has not increased since the inception of KCICG.

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:

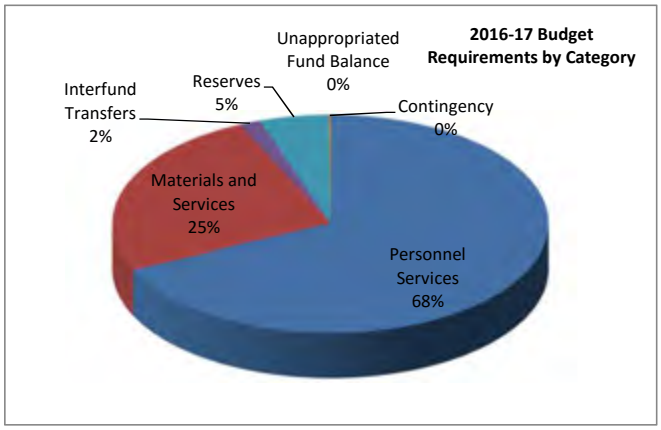
- The Klamath County Interoperable Communications Group's mission is to ensure that Klamath County continues to have a communications system that is well maintained and up to date with new technology as it progress in the future.
- Historically, the involved disciplines have been stand-alone on their communication systems. This project has provided a proactive approach to continuity and foresight involving the future replacement of equipment as it ages and fails.

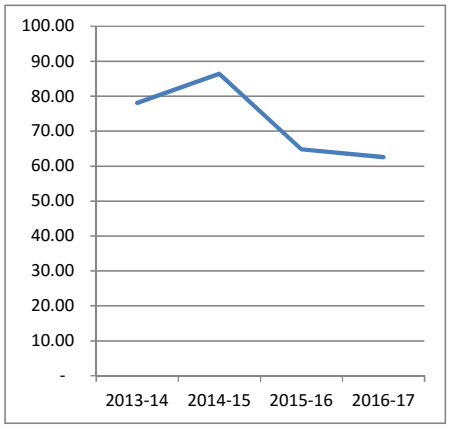
- Work is in progress to move the group to a 190 Corporation. The project stalled under the previous Board of Commissioners. It is hoped that the project will receive the attention needed to finalize the transition.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2030 Sheriff

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	6,191,550	6,746,576	5,800,089	5,744,389
Materials and Services	2,173,400	2,201,816	2,098,692	2,124,900
Capital Outlay	-	50,400	-	-
Subtotal Current Expenditures	**8,364,950**	**8,998,792**	**7,898,781**	**7,869,289**
Interfund Transfers	215,748	152,077	93,011	129,974
Reserves	-	-	404,100	436,743
Contingency	-	-	9,688	10,894
Unappropriated Fund Balance	639,317	702,903	-	-
Subtotal Noncurrent Expenditures	**855,065**	**854,980**	**506,799**	**577,611**
Total Requirements by Budgetary Category	**9,220,015**	**9,853,772**	**8,405,580**	**8,446,900**
Requirements by Fund				
General Fund (1000)	8,003,669	8,653,066	7,656,669	7,639,317
Sheriff Special Revenue (2230)	619,294	765,216	312,815	366,487
Sheriff Court Security (2232)	100,419	-	-	-
Interoperable Radio (5345)	496,633	435,490	436,096	441,096
Total Requirements by Fund	**9,220,015**	**9,853,772**	**8,405,580**	**8,446,900**
Resources by Budgetary Category				
Licenses and Permits	225,449	227,731	180,201	187,600
Intergovernmental	345,847	289,699	39,000	39,000
Charges for Services	829,098	1,036,943	124,500	124,500
Fines and Forfeitures	101,071	61,835	2,000	1,500
Investment Earnings	1,972	1,611	1,200	1,200
Interfund Transfers	6,981,743	7,523,942	7,514,995	7,544,416
Miscellaneous	147,042	72,694	20,000	20,000
Sale of Capital Assets	27,566	-	-	-
Beginning Fund Balance	560,227	639,317	523,684	528,684
Total Resources by Budgetary Category	**9,220,015**	**9,853,772**	**8,405,580**	**8,446,900**
Full-Time Employee Equivalents	78.08	86.44	64.80	62.56

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Administration	385,151	304,177	3.00
Patrol	2,515,179	1,795,148	16.48
Corrections	4,030,303	2,939,190	33.16
Civil	708,684	570,604	7.00
Special Revenues	179,100	-	-
Court Security	141,069	135,270	2.92
Marine	21,852	-	-
Search & Rescue	24,466	-	-
Interoperable Radio	441,096	-	-
Total Mandates	**8,446,900**	**5,744,389**	**62.56**





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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	
Admin	Filled	Sheriff	1.0000	Elected Official	Non-Union	SH01	1	$101,587.68	$0.00	$7,771.46	$2,031.75	$34.45	$12,060.00	$0.00	$58.08	$0.00	$17,269.91	$140,813.33
Admin	Filled	Administrative Assistant	1.0000	Full-time Non-Union	Non-Union	UF20	7	$51,072.27	$766.08	$3,907.03	$1,021.45	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,682.29	$77,740.85
Admin	Filled	Finance Budget Manager/Grant	1.0000	Full-time Non-Union	Non-Union	UF26	4	$57,222.36	$858.34	$4,377.51	$1,144.45	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,727.80	$85,622.18
Admin Total			**3.0000**					**$209,882.31**	**$1,624.42**	**$16,056.00**	**$4,197.65**	**$103.36**	**$36,180.00**	**$0.00**	**$86.64**	**$366.00**	**$35,679.99**	**$304,176.37**
Patrol	Filled	Lieutenant - Patrol	1.0000	Full-time Non-union	Non-Union	LU01	1	$95,908.32	$1,438.62	$7,336.99	$1,918.17	$34.45	$16,740.00	$2,361.60	$58.08	$183.00	$5,744.91	$131,724.14
Patrol	Filled	Sergeant - Patrol	1.0000	Full-time Teamsters	Teamsters	SF01	7	$94,462.20	$1,416.93	$7,226.36	$1,889.24	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$5,658.29	$129,917.83
Patrol	Filled	Sergeant - Patrol	1.0000	Full-time Teamsters	Teamsters	SF01	7	$90,864.00	$1,362.96	$6,951.10	$1,817.28	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$5,442.75	$125,702.90
Patrol	Filled	Sergeant - Patrol Admin	1.0000	Full-time Teamsters	Teamsters	SF01	4	$81,696.33	$1,225.44	$6,249.77	$1,633.93	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$4,893.61	$114,963.89
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH11	7	$65,513.97	$982.71	$5,011.82	$1,310.28	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,924.29	$95,180.84
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH11	7	$63,659.80	$954.90	$4,869.98	$1,273.20	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$649.33	$89,844.97
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH10	7	$61,765.17	$926.48	$4,725.04	$1,235.30	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,699.73	$90,789.49
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH10	7	$60,588.69	$908.83	$4,635.03	$1,211.77	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$618.00	$86,400.11
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH10	7	$62,353.41	$935.30	$4,770.04	$1,247.07	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,734.97	$91,478.56
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH10	7	$63,824.01	$957.36	$4,882.54	$1,276.48	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$651.00	$90,029.16
Patrol	Filled	Patrol Deputy	1.0000	Full-time KCPOA	KCPOA	PH10	7	$58,823.97	$882.36	$4,500.03	$1,176.48	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,523.56	$87,344.17
Patrol	Filled	Patrol Deputy-SRO	1.0000	Full-time KCPOA	KCPOA	PH10	7	$63,235.77	$948.54	$4,837.54	$1,264.72	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,787.82	$92,512.15
Patrol	Filled	Patrol Deputy-SRO	1.0000	Full-time KCPOA	KCPOA	PH10	7	$61,471.05	$922.07	$4,702.54	$1,229.42	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$627.00	$87,389.85
Patrol	Filled	Civilian Evidence Technician	0.4800	Part-time Non-Union	Non-Union	UH20	6	$22,265.36	$333.98	$1,703.30	$445.31	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$24,764.49
Patrol	Filled	Patrol Deputy - Investigator	1.0000	Full-time KCPOA	KCPOA	PH10	7	$69,118.17	$1,036.77	$5,287.54	$1,382.36	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$4,140.18	$99,402.79
Patrol	Filled	Patrol Deputy - Investigator	1.0000	Full-time KCPOA	KCPOA	PH10	7	$68,547.57	$1,028.21	$5,243.89	$1,370.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$4,106.00	$98,734.39
Patrol	Filled	Patrol Deputy - Investigator	1.0000	Full-time KCPOA	KCPOA	PH10	7	$69,118.17	$1,036.77	$5,287.54	$1,382.36	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$4,140.18	$99,402.79
Patrol	Vacant	Patrol Deputy PT- Investigator	0.0000	Part-time Non-Union	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	$203.39	$1,037.26	$271.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,070.83
Patrol		Overtime					0	$130,000.00	$1,950.00	$9,945.00	$2,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$144,495.00
Patrol Total		-	**16.4800**					**$1,296,774.95**	**$19,451.62**	**$99,203.28**	**$25,935.50**	**$567.77**	**$267,840.00**	**$26,176.32**	**$929.28**	**$2,928.00**	**$55,341.63**	**$1,795,148.36**
Corrections	Filled	Lieutenant - Corrections	1.0000	Full-time Non-union	Non-Union	LU01	1	$101,576.42	$1,523.65	$7,770.60	$2,031.53	$34.45	$16,740.00	$2,361.60	$58.08	$183.00	$6,084.43	$138,363.75
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$582.63	$82,509.46
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$582.63	$82,509.46
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$58,833.77	$882.51	$4,500.78	$1,176.68	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,524.14	$87,355.65
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$60,547.37	$908.21	$4,631.87	$1,210.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,626.79	$89,362.96
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$582.63	$82,509.46
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$62,832.18	$942.48	$4,806.66	$1,256.64	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$640.89	$88,916.63
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$60,547.37	$908.21	$4,631.87	$1,210.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,626.79	$89,362.96
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$58,833.77	$882.51	$4,500.78	$1,176.68	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,524.14	$87,355.65
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$58,833.77	$882.51	$4,500.78	$1,176.68	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$600.10	$84,431.61
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$582.63	$82,509.46
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$582.63	$82,509.46
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,421.50	$85,348.33
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$60,547.37	$908.21	$4,631.87	$1,210.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,626.79	$89,362.96
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,421.50	$85,348.33
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$60,547.37	$908.21	$4,631.87	$1,210.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,626.79	$89,362.96
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$57,120.16	$856.80	$4,369.69	$1,142.40	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,421.50	$85,348.33
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$60,547.37	$908.21	$4,631.87	$1,210.95	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,626.79	$89,362.96
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$61,689.78	$925.35	$4,719.27	$1,233.80	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$629.24	$87,635.19
Corrections	Filled	Corrections Officer	1.0000	Full-time KCPOA	KCPOA	PH07	7	$61,975.38	$929.63	$4,741.12	$1,239.51	$34.45	$16,740.00	$1,422.24	$58.08	$183.00	$3,712.33	$91,035.73
Corrections	Filled	Corrections Clerk	1.0000	Full-time KCPOA	KCPOA	PH01	6	$37,696.75	$565.45	$2,883.80	$753.94	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$6,408.45	$66,702.36
Corrections	In Process	Corrections Clerk	1.0000	Full-time KCPOA	KCPOA	PH01	2	$31,705.60	$475.58	$2,425.48	$634.11	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$5,389.95	$59,024.70
Corrections	Filled	Sergeant - Corrections	1.0000	Full-time Teamsters	Teamsters	SF01	7	$90,444.00	$1,356.66	$6,918.97	$1,808.88	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$5,417.60	$125,210.91
Corrections	In Process	Sergeant - Corrections	1.0000	Full-time Teamsters	Teamsters	SF01	1	$73,522.30	$1,102.83	$5,624.46	$1,470.45	$34.58	$16,740.00	$2,249.28	$58.08	$183.00	$4,403.99	$105,388.97
Corrections	Filled	Sergeant - Corrections	1.0000	Full-time Teamsters	Teamsters	SF01	7	$92,213.10	$1,383.20	$7,054.30	$1,844.26	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$5,523.56	$127,283.24
Corrections	Filled	Corrections Cook	1.0000	Full-time Local 121	Local 121	LH06	2	$22,755.78	$341.34	$1,740.82	$455.12	$34.45	$12,060.00	$0.00	$14.28	$183.00	$3,868.48	$41,453.27
Corrections	In Process	Corrections Cook	1.0000	Full-time Local 121	Local 121	LH06	1	$21,641.55	$324.62	$1,655.58	$432.83	$34.45	$12,060.00	$0.00	$14.28	$183.00	$3,679.06	$40,025.38
Corrections	Filled	Corrections Cook	1.0000	Full-time Local 121	Local 121	LH06	2	$22,511.45	$337.67	$1,722.13	$450.23	$34.45	$12,060.00	$0.00	$14.28	$183.00	$3,826.95	$41,140.15

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	
Corrections	Filled	Food Services Manager	1.0000	Full-time Local 121	Local 121	LH15	7	$42,093.24	$631.40	$3,220.13	$841.86	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,155.85	$66,234.23
Corrections	Filled	Med Assist (Non-Certified)	1.0000	Full-time Non-Union	Non-Union	UH17	7	$41,397.31	$620.96	$3,166.89	$827.95	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,037.54	$65,342.39
Corrections	Filled	Med Assist (Non-Certified)	1.0000	Full-time Non-Union	Non-Union	UH17	7	$41,397.31	$620.96	$3,166.89	$827.95	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,037.54	$65,342.39
Corrections	Filled	Nurse Practitioner	0.6600	.6600 Non-Union	Non-union			$68,904.00	$1,033.56	$5,271.16	$1,378.08	$22.74	$0.00	$0.00	$0.00	$0.00	$0.00	$76,609.53
Corrections	Filled	Facilities Control Systems Tech.	1.0000	Full-time Local 121	Local 121	LH20	7	$53,734.26	$806.01	$4,110.67	$1,074.69	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,134.82	$81,152.19
Corrections	Filled	Fac Maint. Spec	0.5000	.5000 Local 121	Local 121	LH15	4	$18,705.77	$280.59	$1,430.99	$374.12	$17.23	$12,060.00	$0.00	$14.28	$183.00	$3,179.98	$36,245.94
Corrections		Sick Leave Incent						$12,828.00	$192.42	$981.34	$256.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,258.32
Corrections		Overtime						$132,500.00	$1,987.50	$10,136.25	$2,650.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$147,273.75
Corrections Total			**33.1600**					**$2,028,323.67**	**$30,424.85**	**$155,166.76**	**$40,566.47**	**$1,142.56**	**$514,980.00**	**$38,976.48**	**$1,478.64**	**$6,039.00**	**$122,090.61**	**$2,939,189.04**
Civil	Filled	Sergeant	1.0000	Full-time Teamsters	Teamsters	SF01	7	$89,964.00	$1,349.46	$6,882.25	$1,799.28	$34.45	$16,740.00	$2,249.28	$58.08	$183.00	$5,388.84	$124,648.64
Civil	Filled	Civil Deputy	1.0000	Full-time KCPOA	KCPOA	PH04	7	$49,659.19	$744.89	$3,798.93	$993.18	$34.45	$16,740.00	$1,422.24	$32.04	$183.00	$8,442.06	$82,049.98
Civil	Filled	Sr. Civil Deputy	1.0000	Full-time KCPOA	KCPOA	PH05	7	$56,392.64	$845.89	$4,314.04	$1,127.85	$34.45	$16,740.00	$1,422.24	$32.04	$183.00	$9,586.75	$90,678.90
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	Full-time KCPOA	KCPOA	PH01	7	$38,186.60	$572.80	$2,921.27	$763.73	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$6,491.72	$67,330.10
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	Full-time KCPOA	KCPOA	PH01	3	$33,400.84	$501.01	$2,555.16	$668.02	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$5,678.14	$61,197.15
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	Full-time KCPOA	KCPOA	PH01	7	$38,186.60	$572.80	$2,921.27	$763.73	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$6,491.72	$67,330.10
Civil	Filled	Clerk I - Rec/Dispatcher	1.0000	Full-time KCPOA	KCPOA	PH01	5	$35,785.35	$536.78	$2,737.58	$715.71	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$6,083.51	$64,252.90
Civil		Sick Leave Incent						$4,300.00	$64.50	$328.95	$86.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,779.45
Civil		Overtime						$7,500.00	$112.50	$573.75	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,336.25
Civil Total			**7.0000**					**$353,375.21**	**$5,300.63**	**$27,033.20**	**$7,067.50**	**$241.16**	**$117,180.00**	**$10,782.72**	**$179.28**	**$1,281.00**	**$48,162.75**	**$570,603.46**
Court Security	Filled	Court Security Officer	0.4800	Part-time Non-Union	Non-Union			$15,153.57	$227.30	$1,159.25	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,859.73
Court Security	Filled	Court Security Officer	0.4800	Part-time Non-Union	Non-Union			$15,153.57	$227.30	$1,159.25	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,859.73
Court Security	In Process	Court Security Officer	0.4800	Part-time Non-Union	Non-Union			$15,153.57	$227.30	$1,159.25	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,859.73
Court Security	Filled	Court Security Officer	1.0000	Full-time KCPOA	KCPOA	PH04	3	$41,633.71	$624.51	$3,184.98	$832.67	$34.45	$16,740.00	$1,422.24	$14.28	$183.00	$2,493.86	$67,163.70
Court Security	Filled	Court Security Officer	0.4800	Part-time Non-Union	Non-Union			$15,153.57	$227.30	$1,159.25	$303.07	$16.54	$0.00	$0.00	$0.00	$0.00	$0.00	$16,859.73
Court Security		Sick Leave Incent						$600.00	$9.00	$45.90	$12.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$666.90
Court Security Total		_	**2.9200**					**$102,847.98**	**$1,542.72**	**$7,867.87**	**$2,056.96**	**$100.60**	**$16,740.00**	**$1,422.24**	**$14.28**	**$183.00**	**$2,493.86**	**$135,269.51**
Grand Total			**62.5600**					**$3,991,204.12**	**$58,344.25**	**$305,327.12**	**$79,824.08**	**$2,155.45**	**$952,920.00**	**$77,357.76**	**$2,688.12**	**$10,797.00**	**$263,768.84**	**$5,744,386.73**

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2030	Sheriff					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2031-2000-4400	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
				R70	Interfund Transfers					
799,907.64	336,991.48	366,218.00	0.00	2031-2000-4900	Trans - General Non Dept	0.00	383,597.00	385,151.00	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
799,907.64	336,991.48	366,218.00	0.00		Interfund Transfers Totals:	0.00	383,597.00	385,151.00	0.00	0.00
799,907.64	336,991.48	366,218.00	0.00		REVENUES TOTALS:	0.00	383,597.00	385,151.00	0.00	0.00
				E10	Personnel Services					
98,855.65	100,085.50	103,869.00	0.00	2031-2000-5000	Salaries and Wages	2.00	108,295.00	108,295.00	0.00	0.00
88,148.40	96,937.03	99,167.00	0.00	2031-2000-5001	Elected Official Compensation	1.00	101,588.00	101,588.00	0.00	0.00
13,938.60	14,705.28	15,532.00	0.00	2031-2000-5110	FICA	0.00	16,056.00	16,056.00	0.00	0.00
94.12	92.16	104.00	0.00	2031-2000-5120	Workmans Compensation Tax	0.00	103.00	103.00	0.00	0.00
18,800.00	12,229.36	33,300.00	0.00	2031-2000-5130	Medical Insurance	0.00	36,180.00	36,180.00	0.00	0.00
0.00	7,020.84	0.00	0.00	2031-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
99.72	98.63	87.00	0.00	2031-2000-5133	Life Insurance	0.00	87.00	87.00	0.00	0.00
40.80	73.40	366.00	0.00	2031-2000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
29,920.84	33,494.12	34,516.00	0.00	2031-2000-5140	Retirement - General	0.00	35,680.00	35,680.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
2,240.42	1,751.52	1,818.00	0.00	2031-2000-5156	Unemployment Compensation	0.00	1,624.00	1,624.00	0.00	0.00
4,970.80	4,497.89	4,061.00	0.00	2031-2000-5157	Workmans Compensation	0.00	4,198.00	4,198.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
257,109.35	270,985.73	292,820.00	0.00		Personnel Services Totals:	3.00	304,177.00	304,177.00	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	750.00	800.00	0.00	2031-2000-6310	Dues & Fees	0.00	750.00	750.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
183.67	238.75	300.00	0.00	2031-2000-6621	Uniform Maint & Repair	0.00	350.00	350.00	0.00	0.00
0.00	0.00	0.00	0.00	2031-2000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
67.62	0.00	3,000.00	0.00	2031-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
951.29	988.75	4,100.00	0.00		Material and Services Totals:	0.00	4,100.00	4,100.00	0.00	0.00
				E21	Interdepartmental Charges					
245,209.00	34,587.00	34,242.00	0.00	2031-2000-6990	Internal Services	0.00	39,708.00	43,000.00	0.00	0.00
15,615.00	16,521.00	19,130.00	0.00	2031-2000-6991	Facility Services	0.00	19,174.00	19,174.00	0.00	0.00
1,500.00	1,122.00	5,710.00	0.00	2031-2000-6992	Steering Comm Hardware Chg	0.00	5,338.00	5,338.00	0.00	0.00
1,220.00	1,359.00	1,425.00	0.00	2031-2000-6993	Steering Comm User Chg	0.00	2,000.00	2,000.00	0.00	0.00
98,808.00	3,979.00	2,964.00	0.00	2031-2000-6994	Risk Management	0.00	3,068.00	1,330.00	0.00	0.00
179,495.00	7,449.00	5,827.00	0.00	2031-2000-6995	Insurance Liability	0.00	6,032.00	6,032.00	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
541,847.00	65,017.00	69,298.00	0.00		Interdepartmental Charges Totals:	0.00	75,320.00	76,874.00	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
799,907.64	336,991.48	366,218.00	0.00		EXPENDITURES TOTALS:	3.00	383,597.00	385,151.00	0.00	0.00
799,907.64	336,991.48	366,218.00	0.00		DEPARTMENT REVENUES	0.00	383,597.00	385,151.00	0.00	0.00
799,907.64	336,991.48	366,218.00	0.00		DEPARTMENT EXPENSES	3.00	383,597.00	385,151.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(3.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
799,907.64	336,991.48	366,218.00	0.00		FUND REVENUES	0.00	383,597.00	385,151.00	0.00	0.00
799,907.64	336,991.48	366,218.00	0.00		FUND EXPENSES	3.00	383,597.00	385,151.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
799,907.64	336,991.48	366,218.00	0.00		REPORT REVENUES	0.00	383,597.00	385,151.00	0.00	0.00
799,907.64	336,991.48	366,218.00	0.00		REPORT EXPENSES	3.00	383,597.00	385,151.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2030	Sheriff					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2032-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
24,735.49	9,287.76	0.00	0.00	2032-2000-4222	Fines - Traffic	0.00	0.00	0.00	0.00	0.00
24,735.49	9,287.76	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2032-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-4302	Fees - Training	0.00	0.00	0.00	0.00	0.00
52,314.85	0.00	0.00	0.00	2032-2000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
310,101.76	273,384.72	0.00	0.00	2032-2000-4323	Contracts - Police Service	0.00	0.00	0.00	0.00	0.00
362,416.61	273,384.72	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	18,491.10	0.00	0.00	2032-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	18,491.10	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
60,595.85	959.97	5,000.00	0.00	2032-2000-4400	Miscellaneous	0.00	5,000.00	5,000.00	0.00	0.00
60,595.85	959.97	5,000.00	0.00		Other Local Revenue Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	2032-2000-4499	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R51	State of Oregon					
0.00	39,612.02	0.00	0.00	2032-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
26,576.65	29,040.00	0.00	0.00	2032-2000-4523	Projects - Marijuan Erad	0.00	0.00	0.00	0.00	0.00
26,576.65	68,652.02	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
553,502.83	923,595.05	1,558,553.00	0.00	2032-2000-4900	Trans - General Non Dept	0.00	1,659,315.00	1,660,179.00	0.00	0.00
30,000.00	0.00	0.00	0.00	2032-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	2032-2000-4917	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-4923	Trans - Sheriff Special Rev	0.00	0.00	0.00	0.00	0.00
1,700,000.00	1,700,000.00	850,000.00	0.00	2032-2000-4931	Trans - Road Reserve	0.00	850,000.00	850,000.00	0.00	0.00
2,288,502.83	2,623,595.05	2,408,553.00	0.00		Interfund Transfers Totals:	0.00	2,509,315.00	2,510,179.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		REVENUES TOTALS:	0.00	2,514,315.00	2,515,179.00	0.00	0.00
				E10	Personnel Services					
1,479,621.86	1,552,510.10	1,136,028.00	0.00	2032-2000-5000	Salaries and Wages	16.48	1,166,775.00	1,166,775.00	0.00	0.00
31,948.00	27,552.00	0.00	0.00	2032-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
103,173.02	99,149.05	130,000.00	0.00	2032-2000-5011	Overtime	0.00	130,000.00	130,000.00	0.00	0.00
119,786.23	128,084.41	96,851.00	0.00	2032-2000-5110	FICA	0.00	99,203.00	99,203.00	0.00	0.00
852.56	787.95	570.00	0.00	2032-2000-5120	Workmans Compensation Tax	0.00	568.00	568.00	0.00	0.00
284,509.77	322,023.60	261,120.00	0.00	2032-2000-5130	Medical Insurance	0.00	267,840.00	267,840.00	0.00	0.00
25,914.87	73,872.13	25,042.00	0.00	2032-2000-5131	VEBA	0.00	26,176.00	26,176.00	0.00	0.00
2,032.80	2,047.28	929.00	0.00	2032-2000-5133	Life Insurance	0.00	929.00	929.00	0.00	0.00
477.70	922.22	2,928.00	0.00	2032-2000-5134	Short Term Disability	0.00	2,928.00	2,928.00	0.00	0.00
31,741.86	22,146.77	53,826.00	0.00	2032-2000-5141	Retirement - PERS	0.00	55,342.00	55,342.00	0.00	0.00
0.00	7,943.41	0.00	0.00	2032-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
37,038.16	29,385.67	22,156.00	0.00	2032-2000-5156	Unemployment Compensation	0.00	19,452.00	19,452.00	0.00	0.00
48,095.71	41,646.20	25,321.00	0.00	2032-2000-5157	Workmans Compensation	0.00	25,935.00	25,935.00	0.00	0.00
2,165,192.54	2,308,070.79	1,754,771.00	0.00		Personnel Services Totals:	16.48	1,795,148.00	1,795,148.00	0.00	0.00
				E20	Material and Services					
2,191.55	0.00	5,000.00	0.00	2032-2000-6110	Claims - Self Insured	0.00	5,000.00	5,000.00	0.00	0.00
1,800.00	255.80	0.00	0.00	2032-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
22,750.00	30,120.98	0.00	0.00	2032-2000-6201	Fees for Service	0.00	500.00	500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	547.78	500.00	0.00	2032-2000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	76.00	0.00	0.00	2032-2000-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
4,950.00	7,050.00	7,500.00	0.00	2032-2000-6232	Software Support	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6232	Hardware Maintenance	0.00	2,500.00	2,500.00	0.00	0.00
0.00	85.40	150.00	0.00	2032-2000-6234	Lock Repair & Replace	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6243	Dog Unit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6245	Vet Expense	0.00	0.00	0.00	0.00	0.00
481.20	60.00	0.00	0.00	2032-2000-6260	Physician Services	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6265	Computer Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
1,179.98	1,261.50	1,150.00	0.00	2032-2000-6310	Dues & Fees	0.00	1,150.00	1,150.00	0.00	0.00
29,216.91	33,484.97	6,000.00	0.00	2032-2000-6330	Equipment	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
11,913.07	1,517.16	5,100.00	0.00	2032-2000-6333	Vehicle Outfitting	0.00	5,100.00	5,100.00	0.00	0.00
122,516.42	112,742.17	100,000.00	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
18,000.00	0.00	18,100.00	0.00	2032-2000-6406	9-1-1 Communications	0.00	0.00	0.00	0.00	0.00
2,529.00	0.00	1,000.00	0.00	2032-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	429.92	500.00	0.00	2032-2000-6531	Supplies Equipment Rent	0.00	300.00	300.00	0.00	0.00
7,747.35	2,395.50	2,500.00	0.00	2032-2000-6535	Equipment Maint & Repair	0.00	2,944.00	2,944.00	0.00	0.00
47,577.34	42,150.52	30,000.00	0.00	2032-2000-6536	Vehicle Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
7,276.29	765.72	3,000.00	0.00	2032-2000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
7,595.12	6,241.62	5,000.00	0.00	2032-2000-6601	Supplies - Other	0.00	5,000.00	5,000.00	0.00	0.00
1,565.51	2,260.58	2,800.00	0.00	2032-2000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
382.55	0.00	500.00	0.00	2032-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,852.50	144.00	0.00	0.00	2032-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
13,767.41	11,298.66	10,000.00	0.00	2032-2000-6621	Uniform Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
881.05	1,511.64	800.00	0.00	2032-2000-6621	Supplies - Identification	0.00	800.00	800.00	0.00	0.00
7,900.00	1,096.13	5,000.00	0.00	2032-2000-6622	Supplies - Ammunition	0.00	5,000.00	5,000.00	0.00	0.00
10,021.00	12,755.17	10,000.00	0.00	2032-2000-6630	Tires	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6652	Supplies - Conservation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2032-2000-6700	Travel & Training	0.00	10,000.00	10,000.00	0.00	0.00
1,094.98	1,875.88	3,000.00	0.00	2032-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
7,554.03	8,940.88	9,000.00	0.00	2032-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	877.40	1,000.00	0.00	2032-2000-6753	Utilities - Cable TV	0.00	1,500.00	1,500.00	0.00	0.00
41,555.54	47,718.22	40,000.00	0.00	2032-2000-6755	Telephone	0.00	40,000.00	40,000.00	0.00	0.00
764.67	877.86	1,000.00	0.00	2032-2000-6756	Data Service Charges	0.00	2,500.00	2,500.00	0.00	0.00
375,063.47	328,541.46	268,600.00	0.00		Material and Services Totals:	0.00	247,794.00	247,794.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	79,097.00	71,115.00	0.00	2032-2000-6990	Internal Services	0.00	88,745.00	96,105.00	0.00	0.00
29,563.00	30,092.00	30,775.00	0.00	2032-2000-6991	Facility Services	0.00	30,250.00	30,250.00	0.00	0.00
14,325.00	21,864.00	10,584.00	0.00	2032-2000-6992	Steering Comm Hardware Chg	0.00	17,865.00	17,865.00	0.00	0.00
11,895.00	21,291.00	23,750.00	0.00	2032-2000-6993	Steering Comm User Chg	0.00	19,000.00	19,000.00	0.00	0.00
0.00	41,788.00	62,104.00	0.00	2032-2000-6994	Risk Management	0.00	76,276.00	33,061.00	0.00	0.00
0.00	78,249.00	122,096.00	0.00	2032-2000-6995	Insurance Liability	0.00	149,960.00	149,960.00	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	19,409.98	400.00	0.00	2032-2000-6998	Fees - Internal	0.00	19,650.00	19,650.00	0.00	0.00
0.00	2,949.61	3,000.00	0.00	2032-2000-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,723.35	2,000.00	0.00	2032-2000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	55.58	75.00	0.00	2032-2000-6999	Solid Waste Fees - Internal	0.00	100.00	100.00	0.00	0.00
55,783.00	296,519.52	325,899.00	0.00		Interdepartmental Charges Totals:	0.00	406,846.00	370,991.00	0.00	0.00
				E70	Interfund Transfers					
43,350.00	0.00	26,158.00	0.00	2032-2000-9003	Trans - Equipment Reserve	0.00	26,158.00	64,616.00	0.00	0.00
12,255.42	15,055.85	0.00	0.00	2032-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
65,000.00	0.00	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
0.00	0.00	16,203.00	0.00	2032-2000-9203	Trans - Sheriff Marine	0.00	23,591.00	21,852.00	0.00	0.00
46,183.00	46,183.00	21,922.00	0.00	2032-2000-9203	Trans - Sheriff S&R Operations	0.00	14,778.00	14,778.00	0.00	0.00
166,788.42	61,238.85	64,283.00	0.00		Interfund Transfers Totals:	0.00	64,527.00	101,246.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		EXPENDITURES TOTALS:	16.48	2,514,315.00	2,515,179.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,762,827.43	2,994,370.62	2,413,553.00	0.00		DEPARTMENT REVENUES	0.00	2,514,315.00	2,515,179.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		DEPARTMENT EXPENSES	16.48	2,514,315.00	2,515,179.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(16.48)	0.00	0.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		FUND REVENUES	0.00	2,514,315.00	2,515,179.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		FUND EXPENSES	16.48	2,514,315.00	2,515,179.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,762,827.43	2,994,370.62	2,413,553.00	0.00		REPORT REVENUES	0.00	2,514,315.00	2,515,179.00	0.00	0.00
2,762,827.43	2,994,370.62	2,413,553.00	0.00		REPORT EXPENSES	16.48	2,514,315.00	2,515,179.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(16.48)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2030	Sheriff					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2033-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
233,187.70	70,600.00	0.00	0.00	2033-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
10,000.00	0.00	10,000.00	0.00	2033-2000-4323	Medical Costs Recovered	0.00	10,000.00	10,000.00	0.00	0.00
5,284.31	54,498.56	5,000.00	0.00	2033-2000-4323	Reimb - Inmate Housing	0.00	5,000.00	5,000.00	0.00	0.00
11,527.44	6,618.88	4,500.00	0.00	2033-2000-4323	Telephone Commission	0.00	4,500.00	4,500.00	0.00	0.00
5,522.60	1,036.35	5,000.00	0.00	2033-2000-4323	Revenues - Prisoner Transport	0.00	5,000.00	5,000.00	0.00	0.00
265,522.05	132,753.79	24,500.00	0.00		Charges for Service Totals:	0.00	24,500.00	24,500.00	0.00	0.00
				R31	Interdepartmental Charges					
101,407.43	0.00	0.00	0.00	2033-2000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	450,000.00	0.00	0.00	2033-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
101,407.43	450,000.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
44,073.81	44,295.92	15,000.00	0.00	2033-2000-4400	Miscellaneous	0.00	15,000.00	15,000.00	0.00	0.00
44,073.81	44,295.92	15,000.00	0.00		Other Local Revenue Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				R41	Interest					
1.55	0.00	0.00	0.00	2033-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1.55	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
3,872.00	0.00	0.00	0.00	2033-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	5,609.00	0.00	0.00	2033-2000-4621	Grants - Justice Dept	0.00	0.00	0.00	0.00	0.00
3,872.00	5,609.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R51	State of Oregon					
16,242.28	21,748.69	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
16,242.28	21,748.69	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					
3,443,305.55	3,993,321.96	4,133,637.00	0.00	2033-2000-4900	Trans - General Non Dept	0.00	3,993,227.00	3,982,803.00	0.00	0.00
3,443,305.55	3,993,321.96	4,133,637.00	0.00		Interfund Transfers Totals:	0.00	3,993,227.00	3,982,803.00	0.00	0.00
3,874,424.67	4,647,729.36	4,181,137.00	0.00		REVENUES TOTALS:	0.00	4,040,727.00	4,030,303.00	0.00	0.00
				E10	Personnel Services					
2,040,409.17	2,218,992.24	2,070,425.00	0.00	2033-2000-5000	Salaries and Wages	33.16	1,895,824.00	1,895,824.00	0.00	0.00
0.00	19,898.34	0.00	0.00	2033-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
101,054.95	124,900.98	80,000.00	0.00	2033-2000-5011	Overtime	0.00	132,500.00	132,500.00	0.00	0.00
157,072.86	179,666.79	164,508.00	0.00	2033-2000-5110	FICA	0.00	155,167.00	155,167.00	0.00	0.00
1,207.31	1,234.10	1,251.00	0.00	2033-2000-5120	Workmans Compensation Tax	0.00	1,143.00	1,143.00	0.00	0.00
460,954.90	524,380.70	545,760.00	0.00	2033-2000-5130	Medical Insurance	0.00	514,980.00	514,980.00	0.00	0.00
33,986.80	86,600.40	41,530.00	0.00	2033-2000-5131	VEBA	0.00	38,976.00	38,976.00	0.00	0.00
2,735.22	2,780.94	1,697.00	0.00	2033-2000-5133	Life Insurance	0.00	1,479.00	1,479.00	0.00	0.00
783.70	1,437.15	6,588.00	0.00	2033-2000-5134	Short Term Disability	0.00	6,039.00	6,039.00	0.00	0.00
46,300.38	47,849.58	50,846.00	0.00	2033-2000-5140	Retirement - General	0.00	56,718.00	56,718.00	0.00	0.00
49,047.73	39,115.36	72,991.00	0.00	2033-2000-5141	Retirement - PERS	0.00	65,373.00	65,373.00	0.00	0.00
0.00	9,345.86	0.00	0.00	2033-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
49,253.83	41,366.60	37,632.00	0.00	2033-2000-5156	Unemployment Compensation	0.00	30,425.00	30,425.00	0.00	0.00
63,633.60	58,757.87	43,008.00	0.00	2033-2000-5157	Workmans Compensation	0.00	40,566.00	40,566.00	0.00	0.00
3,006,440.45	3,356,326.91	3,116,236.00	0.00		Personnel Services Totals:	33.16	2,939,190.00	2,939,190.00	0.00	0.00
				E20	Material and Services					
1,300.00	2,450.00	1,000.00	0.00	2033-2000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
731.84	513.00	750.00	0.00	2033-2000-6205	Shredding Services	0.00	500.00	500.00	0.00	0.00
12,225.95	2,067.60	15,750.00	0.00	2033-2000-6232	Software Support	0.00	15,500.00	15,500.00	0.00	0.00
0.00	428.41	100.00	0.00	2033-2000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2033-2000-6235	Plumbing Repair	0.00	0.00	0.00	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
1,530.42	1,733.15	2,750.00	0.00	2033-2000-6244	Secure Transport	0.00	2,750.00	2,750.00	0.00	0.00
0.00	13,261.28	6,000.00	0.00	2033-2000-6260	Physician Services	0.00	6,000.00	6,000.00	0.00	0.00
372.23	1,431.00	900.00	0.00	2033-2000-6310	Dues & Fees	0.00	1,500.00	1,500.00	0.00	0.00
8,731.00	33,073.90	3,820.00	0.00	2033-2000-6330	Equipment	0.00	3,850.00	3,850.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2033-2000-6333	Vehicle Outfitting	0.00	1,000.00	1,000.00	0.00	0.00
11,310.46	9,249.41	6,514.00	0.00	2033-2000-6333	Vehicle Fuel	0.00	6,612.00	6,612.00	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
79.60	524.00	800.00	0.00	2033-2000-6531	Supplies Equipment Rent	0.00	800.00	800.00	0.00	0.00
24,249.66	6,681.94	10,500.00	0.00	2033-2000-6535	Equipment Maint & Repair	0.00	10,500.00	10,500.00	0.00	0.00
2,465.28	1,922.39	3,000.00	0.00	2033-2000-6536	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	443.50	0.00	0.00	2033-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
9,492.87	320.98	1,000.00	0.00	2033-2000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
8,528.11	3,363.81	3,783.00	0.00	2033-2000-6601	Supplies - Other	0.00	3,750.00	3,750.00	0.00	0.00
697.24	2,237.76	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	0.00	0.00	0.00	2033-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
712.50	0.00	0.00	0.00	2033-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2033-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
0.00	11,593.18	9,500.00	0.00	2033-2000-6612	Janitorial Supplies	0.00	9,500.00	9,500.00	0.00	0.00
5,915.21	7,780.25	7,000.00	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
7,376.93	281.50	3,000.00	0.00	2033-2000-6622	Supplies - Ammunition	0.00	3,000.00	3,000.00	0.00	0.00
2,627.40	2,867.54	3,000.00	0.00	2033-2000-6623	Kitchen Utensils	0.00	3,000.00	3,000.00	0.00	0.00
119,169.31	107,716.55	93,700.00	0.00	2033-2000-6623	Food	0.00	93,700.00	93,700.00	0.00	0.00
6,966.69	9,729.78	14,000.00	0.00	2033-2000-6624	Prisoner Bedding & Clothing	0.00	14,000.00	14,000.00	0.00	0.00
2,159.76	620.00	4,000.00	0.00	2033-2000-6630	Tires	0.00	3,000.00	3,000.00	0.00	0.00
65,669.17	40,003.71	84,494.00	0.00	2033-2000-6640	Medical Supplies	0.00	84,500.00	84,500.00	0.00	0.00
0.00	592.12	0.00	0.00	2033-2000-6700	Travel & Training	0.00	6,500.00	6,500.00	0.00	0.00
1,775.65	1,321.25	2,000.00	0.00	2033-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
1,312.16	2,191.98	4,571.00	0.00	2033-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
12,500.95	15,505.95	14,000.00	0.00	2033-2000-6755	Telephone	0.00	16,000.00	16,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
307,900.39	279,905.94	299,482.00	0.00		Material and Services Totals:	0.00	301,012.00	301,012.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	107,370.00	103,579.00	0.00	2033-2000-6990	Internal Services	0.00	121,504.00	131,581.00	0.00	0.00
522,067.00	624,523.00	521,450.00	0.00	2033-2000-6991	Facility Services	0.00	518,958.00	518,958.00	0.00	0.00
7,575.00	14,384.00	10,806.00	0.00	2033-2000-6992	Steering Comm Hardware Chg	0.00	10,896.00	10,896.00	0.00	0.00
5,185.00	12,231.00	11,875.00	0.00	2033-2000-6993	Steering Comm User Chg	0.00	21,000.00	21,000.00	0.00	0.00
0.00	41,788.00	33,369.00	0.00	2033-2000-6994	Risk Management	0.00	36,184.00	15,683.00	0.00	0.00
0.00	78,249.00	65,605.00	0.00	2033-2000-6995	Insurance Liability	0.00	71,138.00	71,138.00	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	2,574.07	100.00	0.00	2033-2000-6998	Fees - Internal	0.00	700.00	700.00	0.00	0.00
0.00	8,016.61	7,000.00	0.00	2033-2000-6999	Office Supplies - Internal	0.00	8,500.00	8,500.00	0.00	0.00
0.00	193.45	0.00	0.00	2033-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	31.90	100.00	0.00	2033-2000-6999	Solid Waste Fees - Internal	0.00	110.00	110.00	0.00	0.00
534,827.00	889,361.03	753,884.00	0.00		Interdepartmental Charges Totals:	0.00	788,990.00	778,566.00	0.00	0.00
				E30	Capital Outlay					
0.00	50,400.00	0.00	0.00	2033-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	50,400.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
11,535.00	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
12,389.68	15,200.48	0.00	0.00	2033-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
0.00	45,000.00	0.00	0.00	2033-2000-9153	Trans - Steering Committee	0.00	0.00	0.00	0.00	0.00
1,332.15	0.00	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
25,256.83	71,735.48	11,535.00	0.00		Interfund Transfers Totals:	0.00	11,535.00	11,535.00	0.00	0.00
3,874,424.67	4,647,729.36	4,181,137.00	0.00		EXPENDITURES TOTALS:	33.16	4,040,727.00	4,030,303.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,874,424.67	4,647,729.36	4,181,137.00	0.00		DEPARTMENT REVENUES	0.00	4,040,727.00	4,030,303.00	0.00	0.00
3,874,424.67	4,647,729.36	4,181,137.00	0.00		DEPARTMENT EXPENSES	33.16	4,040,727.00	4,030,303.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(33.16)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,874,424.67	4,647,729.36	4,181,137.00	0.00		FUND REVENUES	0.00	4,040,727.00	4,030,303.00	0.00	0.00
3,874,424.67	4,647,729.36	4,181,137.00	0.00		FUND EXPENSES	33.16	4,040,727.00	4,030,303.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(33.16)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,874,424.67	4,647,729.36	4,181,137.00	0.00		REPORT REVENUES	0.00	4,040,727.00	4,030,303.00	0.00	0.00
3,874,424.67	4,647,729.36	4,181,137.00	0.00		REPORT EXPENSES	33.16	4,040,727.00	4,030,303.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(33.16)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2030	Sheriff					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2034-2000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
140.00	105.00	201.00	0.00	2034-2000-4101	Fees - NSF Check	0.00	100.00	100.00	0.00	0.00
141,893.96	135,181.41	105,000.00	0.00	2034-2000-4123	Fees - Sheriff	0.00	105,000.00	105,000.00	0.00	0.00
83,415.00	92,445.00	75,000.00	0.00	2034-2000-4123	Permits - Gun	0.00	82,500.00	82,500.00	0.00	0.00
225,448.96	227,731.41	180,201.00	0.00		Licenses, Fees and Permits Totals:	0.00	187,600.00	187,600.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2034-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
4,800.00	2,300.00	2,000.00	0.00	2034-2000-4223	Fees - Towing Admin	0.00	1,500.00	1,500.00	0.00	0.00
4,800.00	2,300.00	2,000.00	0.00		Fines and Forfeitures Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2034-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
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
				R40	Other Local Revenue					
0.00	25.00	0.00	0.00	2034-2000-4400	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					
336,260.43	443,918.47	513,560.00	0.00	2034-2000-4900	Trans - General Non Dept	0.00	519,430.00	519,584.00	0.00	0.00
336,260.43	443,918.47	513,560.00	0.00		Interfund Transfers Totals:	0.00	519,430.00	519,584.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		REVENUES TOTALS:	0.00	708,530.00	708,684.00	0.00	0.00
				E10	Personnel Services					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
323,627.62	342,544.92	335,842.00	0.00	2034-2000-5000	Salaries and Wages	7.00	345,875.00	345,875.00	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
1,221.61	4,559.04	7,500.00	0.00	2034-2000-5011	Overtime	0.00	7,500.00	7,500.00	0.00	0.00
24,113.80	26,505.20	26,266.00	0.00	2034-2000-5110	FICA	0.00	27,033.00	27,033.00	0.00	0.00
210.97	206.69	242.00	0.00	2034-2000-5120	Workmans Compensation Tax	0.00	241.00	241.00	0.00	0.00
65,699.76	75,545.24	114,240.00	0.00	2034-2000-5130	Medical Insurance	0.00	117,180.00	117,180.00	0.00	0.00
6,191.71	21,020.09	10,382.00	0.00	2034-2000-5131	VEBA	0.00	10,783.00	10,783.00	0.00	0.00
236.28	246.92	179.00	0.00	2034-2000-5133	Life Insurance	0.00	179.00	179.00	0.00	0.00
142.80	252.97	1,281.00	0.00	2034-2000-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
37,643.04	40,914.81	41,439.00	0.00	2034-2000-5140	Retirement - General	0.00	42,774.00	42,774.00	0.00	0.00
4,143.92	3,980.42	5,258.00	0.00	2034-2000-5141	Retirement - PERS	0.00	5,389.00	5,389.00	0.00	0.00
0.00	451.25	0.00	0.00	2034-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
7,471.41	6,074.43	6,009.00	0.00	2034-2000-5156	Unemployment Compensation	0.00	5,301.00	5,301.00	0.00	0.00
9,226.95	8,353.08	6,867.00	0.00	2034-2000-5157	Workmans Compensation	0.00	7,068.00	7,068.00	0.00	0.00
479,929.87	530,655.06	555,505.00	0.00		Personnel Services Totals:	7.00	570,604.00	570,604.00	0.00	0.00
				E20	Material and Services					
10,255.00	10,140.00	10,000.00	0.00	2034-2000-6201	Fees for Service	0.00	12,000.00	12,000.00	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
1,176.11	522.50	1,000.00	0.00	2034-2000-6205	Shredding Services	0.00	549.00	549.00	0.00	0.00
1,739.00	2,472.60	2,500.00	0.00	2034-2000-6232	Software Support	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6233	Website Hosting Services	0.00	0.00	0.00	0.00	0.00
130.00	1,140.00	400.00	0.00	2034-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	329.00	250.00	0.00	2034-2000-6333	Vehicle Outfitting	0.00	250.00	250.00	0.00	0.00
3,783.72	3,610.04	3,500.00	0.00	2034-2000-6333	Vehicle Fuel	0.00	3,500.00	3,500.00	0.00	0.00
0.00	65.00	0.00	0.00	2034-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
2,300.09	0.00	1,000.00	0.00	2034-2000-6535	Equipment Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
1,140.57	1,935.98	2,500.00	0.00	2034-2000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
7,151.79	1,960.65	500.00	0.00	2034-2000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
2,885.66	5,095.34	500.00	0.00	2034-2000-6601	Supplies - Other	0.00	2,500.00	2,500.00	0.00	0.00
3,999.23	1,668.01	5,000.00	0.00	2034-2000-6602	Copier Maint & Supplies	0.00	3,000.00	3,000.00	0.00	0.00
11,727.68	735.75	1,000.00	0.00	2034-2000-6603	Postage	0.00	500.00	500.00	0.00	0.00
213.75	12.13	250.00	0.00	2034-2000-6604	Publications & Periodicals	0.00	250.00	250.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2034-2000-6606	Photocopy Costs	0.00	0.00	0.00	0.00	0.00
242.96	1,288.82	1,500.00	0.00	2034-2000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6621	Supplies - Identification	0.00	250.00	250.00	0.00	0.00
100.00	469.76	900.00	0.00	2034-2000-6630	Tires	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6700	Travel & Training	0.00	3,500.00	3,500.00	0.00	0.00
965.03	991.26	1,000.00	0.00	2034-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
870.06	1,088.34	2,500.00	0.00	2034-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
968.87	965.53	1,000.00	0.00	2034-2000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2034-2000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
49,649.52	34,490.71	35,300.00	0.00		Material and Services Totals:	0.00	41,199.00	41,199.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	20,803.00	33,706.00	0.00	2034-2000-6990	Internal Services	0.00	25,985.00	28,140.00	0.00	0.00
16,077.00	16,365.00	16,737.00	0.00	2034-2000-6991	Facility Services	0.00	16,451.00	16,451.00	0.00	0.00
0.00	4,862.00	8,624.00	0.00	2034-2000-6992	Steering Comm Hardware Chg	0.00	3,176.00	3,176.00	0.00	0.00
3,660.00	4,530.00	3,800.00	0.00	2034-2000-6993	Steering Comm User Chg	0.00	2,000.00	2,000.00	0.00	0.00
0.00	8,959.00	1,819.00	0.00	2034-2000-6994	Risk Management	0.00	3,531.00	1,530.00	0.00	0.00
0.00	16,776.00	3,577.00	0.00	2034-2000-6995	Insurance Liability	0.00	6,941.00	6,941.00	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	896.08	0.00	0.00	2034-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	8,262.13	9,500.00	0.00	2034-2000-6999	Office Supplies - Internal	0.00	10,450.00	10,450.00	0.00	0.00
0.00	10,165.43	10,000.00	0.00	2034-2000-6999	Postage - Internal	0.00	11,000.00	11,000.00	0.00	0.00
0.00	17.47	0.00	0.00	2034-2000-6999	Tech Supplies - Internal	0.00	17,193.00	0.00	0.00	0.00
19,737.00	91,636.11	87,763.00	0.00		Interdepartmental Charges Totals:	0.00	96,727.00	79,688.00	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	0.00	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	0.00	17,193.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		EXPENDITURES TOTALS:	7.00	708,530.00	708,684.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
566,509.39	673,974.88	695,761.00	0.00		DEPARTMENT REVENUES	0.00	708,530.00	708,684.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		DEPARTMENT EXPENSES	7.00	708,530.00	708,684.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(7.00)	0.00	0.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		FUND REVENUES	0.00	708,530.00	708,684.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		FUND EXPENSES	7.00	708,530.00	708,684.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
566,509.39	673,974.88	695,761.00	0.00		REPORT REVENUES	0.00	708,530.00	708,684.00	0.00	0.00
566,509.39	673,974.88	695,761.00	0.00		REPORT EXPENSES	7.00	708,530.00	708,684.00	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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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2035-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
32,669.39	50,247.46	0.00	0.00	2035-2000-4223	Forfeitures - Drug	0.00	0.00	0.00	0.00	0.00
32,669.39	50,247.46	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2035-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-4323	Reserver Unit	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					
10,097.11	0.00	0.00	0.00	2035-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,770.00	16,050.00	0.00	0.00	2035-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	10,000.00	0.00	0.00	2035-2000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
11,867.11	26,050.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
850.97	762.78	0.00	0.00	2035-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
850.97	762.78	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
2,078.81	0.00	0.00	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
2,078.81	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	2035-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,000.00	0.00	0.00	0.00	2035-2000-4523	Grants - State Snowmobile	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
1,332.15	0.00	0.00	0.00	2035-2000-4923	Trans - Sheriff Corrections	0.00	0.00	0.00	0.00	0.00
1,332.15	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
144,820.83	179,151.53	179,100.00	0.00	2035-2000-4995	Beginning Fund Balance	0.00	179,100.00	179,100.00	0.00	0.00
144,820.83	179,151.53	179,100.00	0.00		Fund Balances Totals:	0.00	179,100.00	179,100.00	0.00	0.00
198,619.26	256,211.77	179,100.00	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					
9,900.00	0.00	0.00	0.00	2035-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
4,995.00	367.80	0.00	0.00	2035-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-6334	Snowmobile Expenses	0.00	0.00	0.00	0.00	0.00
2,087.50	0.00	0.00	0.00	2035-2000-6335	Federal Grant	0.00	0.00	0.00	0.00	0.00
1,761.37	0.00	0.00	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	30.68	0.00	0.00	2035-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
723.86	1,918.14	0.00	0.00	2035-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2035-2000-6622	Reserves Supplies	0.00	0.00	0.00	0.00	0.00
19,467.73	2,316.62	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	2035-2000-7000	Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2035-2000-7011	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
				E41	Interdepartmental Charges					
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	2035-2000-9203	Trans - Sheriff Patrol	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	179,100.00	0.00	2035-2000-9900	Reserve Future Expenditures	0.00	179,100.00	179,100.00	0.00	0.00
0.00	0.00	179,100.00	0.00		Fund Balance & Reserves Totals:	0.00	179,100.00	179,100.00	0.00	0.00
				E90	Unappropriated Fund Balance					
179,151.53	253,895.15	0.00	0.00	2035-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
179,151.53	253,895.15	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
198,619.26	256,211.77	179,100.00	0.00		EXPENDITURES TOTALS:	0.00	179,100.00	179,100.00	0.00	0.00
198,619.26	256,211.77	179,100.00	0.00		DEPARTMENT REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
198,619.26	256,211.77	179,100.00	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
198,619.26	256,211.77	179,100.00	0.00		FUND REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
198,619.26	256,211.77	179,100.00	0.00		FUND EXPENSES	0.00	179,100.00	179,100.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
198,619.26	256,211.77	179,100.00	0.00		REPORT REVENUES	0.00	179,100.00	179,100.00	0.00	0.00
198,619.26	256,211.77	179,100.00	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

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R40	Other Local Revenue					
0.00	1,257.53	0.00	0.00	2036-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	1,257.53	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
34.86	0.00	0.00	0.00	2036-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
34.86	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
27,380.00	0.00	0.00	0.00	2036-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
27,380.00	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	2036-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
218,543.50	23,391.00	0.00	0.00	2036-2000-4623	State Marine Board	0.00	0.00	0.00	0.00	0.00
218,543.50	23,391.00	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	2036-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
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	170,298.00	0.00	0.00	2036-2000-4523	State Marine Board	0.00	0.00	0.00	0.00	0.00
0.00	170,298.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	16,203.00	0.00	2036-2000-4923	Trans - Sheriff Patrol	0.00	23,591.00	21,852.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	16,203.00	0.00		Interfund Transfers Totals:	0.00	23,591.00	21,852.00	0.00	0.00
				R90	Fund Balances					
116,187.24	110,442.86	0.00	0.00	2036-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
116,187.24	110,442.86	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		REVENUES TOTALS:	0.00	23,591.00	21,852.00	0.00	0.00
				E10	Personnel Services					
113,812.78	100,833.14	0.00	0.00	2036-2000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
15,540.00	15,722.00	0.00	0.00	2036-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
8,712.55	7,095.33	0.00	0.00	2036-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
10,583.74	9,427.30	0.00	0.00	2036-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
84.11	71.97	0.00	0.00	2036-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
27,205.75	23,847.47	0.00	0.00	2036-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
2,230.21	5,003.76	0.00	0.00	2036-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
172.08	144.17	0.00	0.00	2036-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
40.80	87.86	0.00	0.00	2036-2000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
1,844.22	(1,122.30)	0.00	0.00	2036-2000-5141	Retirement - PERS	0.00	0.00	0.00	0.00	0.00
0.00	620.81	0.00	0.00	2036-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
3,234.25	2,163.88	0.00	0.00	2036-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
4,159.68	3,216.71	0.00	0.00	2036-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
187,620.17	167,112.10	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	2036-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	29.00	0.00	0.00	2036-2000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
1,111.53	1,851.00	0.00	0.00	2036-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
31,263.23	23,726.18	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
300.00	300.00	0.00	0.00	2036-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
3,416.15	17,875.28	0.00	0.00	2036-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
8,351.83	9,140.17	0.00	0.00	2036-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
165.14	559.79	0.00	0.00	2036-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
71.25	0.00	0.00	0.00	2036-2000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
363.59	407.26	0.00	0.00	2036-2000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,353.68	3,926.12	0.00	0.00	2036-2000-6630	Tires	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
150.00	1,183.10	0.00	0.00	2036-2000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
545.58	1,173.42	0.00	0.00	2036-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
99.33	148.40	0.00	0.00	2036-2000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
2,349.76	2,433.48	0.00	0.00	2036-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2036-2000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
49,541.07	62,753.20	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	5,451.00	5,187.00	0.00	2036-2000-6990	Internal Services	0.00	5,928.00	6,420.00	0.00	0.00
1,336.00	1,835.00	3,036.00	0.00	2036-2000-6991	Facility Services	0.00	5,189.00	5,189.00	0.00	0.00
0.00	1,122.00	784.00	0.00	2036-2000-6992	Steering Comm Hardware Chg	0.00	794.00	794.00	0.00	0.00
0.00	1,359.00	0.00	0.00	2036-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
4,120.00	3,173.00	2,426.00	0.00	2036-2000-6994	Risk Management	0.00	3,938.00	1,707.00	0.00	0.00
7,714.00	5,942.00	4,770.00	0.00	2036-2000-6995	Insurance Liability	0.00	7,742.00	7,742.00	0.00	0.00
0.00	79.64	0.00	0.00	2036-2000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
13,170.00	18,961.64	16,203.00	0.00		Interdepartmental Charges Totals:	0.00	23,591.00	21,852.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2036-2000-7000	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	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					
1,371.50	1,909.58	0.00	0.00	2036-2000-9005	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
1,371.50	1,909.58	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2036-2000-9800	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					
110,442.86	54,652.87	0.00	0.00	2036-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
110,442.86	54,652.87	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		EXPENDITURES TOTALS:	0.00	23,591.00	21,852.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		DEPARTMENT REVENUES	0.00	23,591.00	21,852.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		DEPARTMENT EXPENSES	0.00	23,591.00	21,852.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		FUND REVENUES	0.00	23,591.00	21,852.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		FUND EXPENSES	0.00	23,591.00	21,852.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
362,145.60	305,389.39	16,203.00	0.00		REPORT REVENUES	0.00	23,591.00	21,852.00	0.00	0.00
362,145.60	305,389.39	16,203.00	0.00		REPORT EXPENSES	0.00	23,591.00	21,852.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2230	Sheriff Special Revenue					
				2030	Sheriff					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2037-2000-4300	Charges for Service	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	30,188.24	0.00	0.00	2037-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	30,188.24	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	2037-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,005.00	105.00	0.00	0.00	2037-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
1,005.00	105.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
(9.44)	0.00	0.00	0.00	2037-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
(9.44)	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
186.25	0.00	0.00	0.00	2037-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
186.25	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	2037-2000-4668	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
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				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	46,183.00	21,922.00	0.00	2037-2000-4923	Trans - Sheriff Patrol	0.00	14,778.00	14,778.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-4923	Trans - Sheriff Search Rescue	0.00	0.00	0.00	0.00	0.00
46,183.00	46,183.00	21,922.00	0.00		Interfund Transfers Totals:	0.00	14,778.00	14,778.00	0.00	0.00
				R90	Fund Balances					
6,025.65	9,688.29	9,688.00	0.00	2037-2000-4995	Beginning Fund Balance	0.00	9,688.00	9,688.00	0.00	0.00
6,025.65	9,688.29	9,688.00	0.00		Fund Balances Totals:	0.00	9,688.00	9,688.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		REVENUES TOTALS:	0.00	24,466.00	24,466.00	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	2037-2000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
0.00	65.40	0.00	0.00	2037-2000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
4,208.68	536.94	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
0.00	256.00	0.00	0.00	2037-2000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
2,964.49	5,797.28	0.00	0.00	2037-2000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
1,798.95	1,125.00	0.00	0.00	2037-2000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
3,114.10	8,433.44	0.00	0.00	2037-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
8,566.73	1,561.92	0.00	0.00	2037-2000-6335	Title III Operating Expense	0.00	0.00	0.00	0.00	0.00
9,617.47	0.00	0.00	0.00	2037-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	570.96	0.00	0.00	2037-2000-6530	Rent	0.00	0.00	0.00	0.00	0.00
651.98	1,030.65	0.00	0.00	2037-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	3,278.12	0.00	0.00	2037-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
2.00	475.16	0.00	0.00	2037-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
60.80	52.16	0.00	0.00	2037-2000-6602	Copier Maint & Supplies	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2037-2000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	2,860.42	0.00	0.00	2037-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	1,612.47	0.00	0.00	2037-2000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
3,980.89	2,106.15	0.00	0.00	2037-2000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	462.77	0.00	0.00	2037-2000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
2,096.08	2,920.45	0.00	0.00	2037-2000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
37,062.17	33,145.29	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	298.00	2,447.00	0.00	2037-2000-6990	Internal Services	0.00	6,201.00	6,715.00	0.00	0.00
2,675.00	3,676.00	5,179.00	0.00	2037-2000-6991	Facility Services	0.00	4,999.00	4,999.00	0.00	0.00
0.00	1,122.00	1,568.00	0.00	2037-2000-6992	Steering Comm Hardware Chg	0.00	1,588.00	1,588.00	0.00	0.00
0.00	1,359.00	0.00	0.00	2037-2000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
1,380.00	953.00	4,291.00	0.00	2037-2000-6994	Risk Management	0.00	671.00	291.00	0.00	0.00
2,585.00	1,785.00	8,437.00	0.00	2037-2000-6995	Insurance Liability	0.00	1,319.00	1,319.00	0.00	0.00
0.00	59.80	0.00	0.00	2037-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	215.34	0.00	0.00	2037-2000-6999	Solid Waste Fees - Internal	0.00	0.00	0.00	0.00	0.00
6,640.00	9,468.14	21,922.00	0.00		Interdepartmental Charges Totals:	0.00	14,778.00	14,912.00	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	2037-2000-7020	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2037-2000-7022	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	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	9,688.00	0.00	2037-2000-9800	Operating Contingency	0.00	9,688.00	9,554.00	0.00	0.00
0.00	0.00	9,688.00	0.00		Contigencies Totals:	0.00	9,688.00	9,554.00	0.00	0.00
				E90	Unappropriated Fund Balance					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
9,688.29	43,551.10	0.00	0.00	2037-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
9,688.29	43,551.10	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		EXPENDITURES TOTALS:	0.00	24,466.00	24,466.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		DEPARTMENT REVENUES	0.00	24,466.00	24,466.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		DEPARTMENT EXPENSES	0.00	24,466.00	24,466.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		FUND REVENUES	0.00	24,466.00	24,466.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		FUND EXPENSES	0.00	24,466.00	24,466.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
53,390.46	86,164.53	31,610.00	0.00		REPORT REVENUES	0.00	24,466.00	24,466.00	0.00	0.00
53,390.46	86,164.53	31,610.00	0.00		REPORT EXPENSES	0.00	24,466.00	24,466.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
				R31	Interdepartmental Charges					
0.00	32,379.64	0.00	0.00	2038-2000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
0.00	32,379.64	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	2038-2000-4400	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	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	0.00	0.00	2038-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
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	79,932.00	54,902.00	0.00	2038-2000-4900	Trans - General Non Dept	0.00	110,069.00	110,069.00	0.00	0.00
5,138.33	0.00	0.00	0.00	2038-2000-4923	Trans - Sheriff Crt Faci Secur	0.00	0.00	0.00	0.00	0.00
5,138.33	79,932.00	54,902.00	0.00		Interfund Transfers Totals:	0.00	110,069.00	110,069.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R90	Fund Balances					
0.00	5,138.33	0.00	0.00	2038-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	5,138.33	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		REVENUES TOTALS:	0.00	141,069.00	141,069.00	0.00	0.00
				E10	Personnel Services					
0.00	85,001.50	72,425.00	0.00	2038-2000-5000	Salaries and Wages	2.92	102,848.00	102,848.00	0.00	0.00
0.00	1,006.89	0.00	0.00	2038-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	6,579.62	5,541.00	0.00	2038-2000-5110	FICA	0.00	7,868.00	7,868.00	0.00	0.00
0.00	78.55	75.00	0.00	2038-2000-5120	Workmans Compensation Tax	0.00	101.00	101.00	0.00	0.00
0.00	11,573.71	0.00	0.00	2038-2000-5130	Medical Insurance	0.00	16,740.00	16,740.00	0.00	0.00
0.00	5,241.38	0.00	0.00	2038-2000-5131	VEBA	0.00	1,422.00	1,422.00	0.00	0.00
0.00	83.71	0.00	0.00	2038-2000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
0.00	36.70	0.00	0.00	2038-2000-5134	Short Term Disability	0.00	183.00	183.00	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	2,494.00	2,494.00	0.00	0.00
0.00	0.00	0.00	0.00	2038-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
0.00	1,504.98	1,267.00	0.00	2038-2000-5156	Unemployment Compensation	0.00	1,543.00	1,543.00	0.00	0.00
0.00	2,318.95	1,449.00	0.00	2038-2000-5157	Workmans Compensation	0.00	2,057.00	2,057.00	0.00	0.00
0.00	113,425.99	80,757.00	0.00		Personnel Services Totals:	2.92	135,270.00	135,270.00	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	170.00	0.00	2038-2000-6601	Supplies - Other	0.00	150.00	150.00	0.00	0.00
0.00	129.98	300.00	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	2038-2000-6700	Travel & Training	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
0.00	129.98	470.00	0.00		Material and Services Totals:	0.00	450.00	450.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	3,894.00	3,623.00	0.00	2038-2000-6990	Internal Services	0.00	3,291.00	3,564.00	0.00	0.00
0.00	0.00	355.00	0.00	2038-2000-6994	Risk Management	0.00	694.00	301.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	697.00	0.00	2038-2000-6995	Insurance Liability	0.00	1,364.00	1,364.00	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	3,894.00	4,675.00	0.00		Interdepartmental Charges Totals:	0.00	5,349.00	5,229.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	0.00	0.00	2038-2000-9800	Operating Contingency	0.00	0.00	120.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	120.00	0.00	0.00
				E90	Unappropriated Fund Balance					
5,138.33	0.00	0.00	0.00	2038-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
5,138.33	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		EXPENDITURES TOTALS:	2.92	141,069.00	141,069.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		DEPARTMENT REVENUES	0.00	141,069.00	141,069.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		DEPARTMENT EXPENSES	2.92	141,069.00	141,069.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	(2.92)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,138.33	117,449.97	85,902.00	0.00		FUND REVENUES	0.00	141,069.00	141,069.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		FUND EXPENSES	2.92	141,069.00	141,069.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Special Revenue Totals:	(2.92)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,138.33	117,449.97	85,902.00	0.00		REPORT REVENUES	0.00	141,069.00	141,069.00	0.00	0.00
5,138.33	117,449.97	85,902.00	0.00		REPORT EXPENSES	2.92	141,069.00	141,069.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.92)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2232	Sheriff Court Facil Security					
				2030	Sheriff					
				R41	Interest					
(47.98)	0.00	0.00	0.00	2038-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
(47.98)	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
38,867.58	0.00	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
38,867.58	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
61,114.00	0.00	0.00	0.00	2038-2000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
61,114.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
485.62	0.00	0.00	0.00	2038-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
485.62	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
100,419.22	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
73,698.80	0.00	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
4,387.81	0.00	0.00	0.00	2038-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,973.78	0.00	0.00	0.00	2038-2000-5110	FICA	0.00	0.00	0.00	0.00	0.00
77.55	0.00	0.00	0.00	2038-2000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
6,570.00	0.00	0.00	0.00	2038-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
354.21	0.00	0.00	0.00	2038-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
43.02	0.00	0.00	0.00	2038-2000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
10.20	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
1,796.06	0.00	0.00	0.00	2038-2000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
2,346.96	0.00	0.00	0.00	2038-2000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
95,258.39	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	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
22.50	0.00	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
22.50	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	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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
5,138.33	0.00	0.00	0.00	2038-2000-9203	Trans - Sheriff Court Security	0.00	0.00	0.00	0.00	0.00
5,138.33	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	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					
0.00	0.00	0.00	0.00	2038-2000-9990	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
100,419.22	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
100,419.22	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
100,419.22	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
100,419.22	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
100,419.22	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 Court Facil Security Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
100,419.22	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
100,419.22	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: 03/21/2016 - 1:31PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5345	Interop Radio Communications					
				2030	Sheriff					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2039-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
99,750.00	59,745.05	100,000.00	0.00	2039-2000-4323	Revenues - Radio Maintenance	0.00	60,000.00	60,000.00	0.00	0.00
99,750.00	59,745.05	100,000.00	0.00		Charges for Service Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	40,000.00	0.00	0.00	2039-2000-4398	Fees - Internal	0.00	40,000.00	40,000.00	0.00	0.00
0.00	40,000.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	40,000.00	40,000.00	0.00	0.00
				R40	Other Local Revenue					
29,500.00	0.00	0.00	0.00	2039-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
29,500.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1,141.91	848.74	1,200.00	0.00	2039-2000-4495	Investments - Interest On	0.00	1,200.00	1,200.00	0.00	0.00
1,141.91	848.74	1,200.00	0.00		Interest Totals:	0.00	1,200.00	1,200.00	0.00	0.00
				R50	Federal Government					
73,534.00	0.00	0.00	0.00	2039-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
73,534.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
292,706.61	334,896.14	334,896.00	0.00	2039-2000-4995	Beginning Fund Balance	0.00	339,896.00	339,896.00	0.00	0.00
292,706.61	334,896.14	334,896.00	0.00		Fund Balances Totals:	0.00	339,896.00	339,896.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		REVENUES TOTALS:	0.00	441,096.00	441,096.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
27,836.00	3,887.00	25,000.00	0.00	2039-2000-6200	Contract Services	0.00	5,000.00	5,000.00	0.00	0.00
0.00	120.00	0.00	0.00	2039-2000-6202	Legal Fees	0.00	5,000.00	5,000.00	0.00	0.00
0.00	805.00	0.00	0.00	2039-2000-6310	Dues & Fees	0.00	800.00	800.00	0.00	0.00
77,189.16	335.40	101,666.00	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
43,536.24	41,211.96	30,000.00	0.00	2039-2000-6530	Rent	0.00	30,000.00	30,000.00	0.00	0.00
0.00	92.00	200.00	0.00	2039-2000-6531	Supplies Equipment Rent	0.00	200.00	200.00	0.00	0.00
1,755.00	15,523.39	26,500.00	0.00	2039-2000-6535	Equipment Maint & Repair	0.00	18,500.00	18,500.00	0.00	0.00
0.00	6,600.00	0.00	0.00	2039-2000-6540	Road Repair and Maint	0.00	6,600.00	6,600.00	0.00	0.00
0.00	0.00	0.00	0.00	2039-2000-6700	Travel & Training	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
99.75	847.28	0.00	0.00	2039-2000-6750	Utilities	0.00	400.00	400.00	0.00	0.00
5,794.23	4,312.52	5,000.00	0.00	2039-2000-6752	Utilities - Electricity	0.00	5,100.00	5,100.00	0.00	0.00
156,210.38	73,734.55	188,366.00	0.00		Material and Services Totals:	0.00	173,266.00	173,266.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	1,592.00	1,653.00	0.00	2039-2000-6990	Internal Services	0.00	2,648.00	2,868.00	0.00	0.00
0.00	3,258.00	7,106.00	0.00	2039-2000-6994	Risk Management	0.00	2,542.00	1,102.00	0.00	0.00
5,526.00	6,101.00	13,971.00	0.00	2039-2000-6995	Insurance Liability	0.00	4,997.00	4,997.00	0.00	0.00
5,526.00	10,951.00	22,730.00	0.00		Interdepartmental Charges Totals:	0.00	10,187.00	8,967.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2039-2000-7005	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
				E80	Contigencies					
0.00	0.00	0.00	0.00	2039-2000-9800	Operating Contingency	0.00	0.00	1,220.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	1,220.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	225,000.00	0.00	2039-2000-9900	Reserve Future Expenditures	0.00	257,643.00	257,643.00	0.00	0.00
0.00	0.00	225,000.00	0.00		Fund Balance & Reserves Totals:	0.00	257,643.00	257,643.00	0.00	0.00
				E90	Unappropriated Fund Balance					
334,896.14	350,804.38	0.00	0.00	2039-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
334,896.14	350,804.38	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
496,632.52	435,489.93	436,096.00	0.00		EXPENDITURES TOTALS:	0.00	441,096.00	441,096.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		DEPARTMENT REVENUES	0.00	441,096.00	441,096.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		DEPARTMENT EXPENSES	0.00	441,096.00	441,096.00	0.00	0.00
0.00	0.00	0.00	0.00		Sheriff Totals:	0.00	0.00	0.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		FUND REVENUES	0.00	441,096.00	441,096.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		FUND EXPENSES	0.00	441,096.00	441,096.00	0.00	0.00
0.00	0.00	0.00	0.00		Interop Radio Communications Tota	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
496,632.52	435,489.93	436,096.00	0.00		REPORT REVENUES	0.00	441,096.00	441,096.00	0.00	0.00
496,632.52	435,489.93	436,096.00	0.00		REPORT EXPENSES	0.00	441,096.00	441,096.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Department: Animal Control FY 2017 Proposed Budget

Department Mission:

EDUCATE-ENFORCE-ASSIST-PROTECT

- To **Educate** the public in public safety and humane issues pertaining to Oregon State Law and Klamath County Ordinances.
- To **Enforce** the Klamath County Ordinances and Oregon State Statutes pertaining to animals.
- To **Assist** the public in resolving animal issues with courtesy and professionalism.
- To **Protect** the safety and welfare of the citizens and animals of Klamath County.

Animal Control Vision Statement
"To protect and serve our community through education, professional enforcement and competent leadership."

Mandated Services:

- Selling dog licenses, issuing dog license tags, and keeping record of all dog licenses issued. (ORS 609.030 and 609.100)
- Enforcing all of the county and state laws relating to the control of dogs within the county, including that of making arrests and performing such other duties as assigned by the county governing body. (ORS 609.030)
- Enforcing state statutes concerning animal abuse and animal neglect. (ORS 133.379; ORS 609.500; ORS 686.460)

Klamath County Animal Control investigates cruelty, abuse and neglect complaints concerning dogs. Animal Control Officers are deputized as Special Deputies by the Sheriff and have been asked to investigate the complaints of cruelty, abuse and neglect on other small domestic animals as well. Klamath County Animal Control also maintains a working relationship between the District Attorney's office and Klamath Falls Police Department to investigate cases inside Klamath Falls city limits. Animal Control Officers interview witnesses and suspects, gather evidence, write reports and may seize or impound animals as governed by state law and county ordinance.

Self-Imposed Services

- Acting as an authorized representative of the Klamath County Public Health Department for the purpose of investigating and enforcing Oregon health laws pertaining to dog bites and other animal bites where rabies may be a concern.

Klamath County Animal Control maintains a working relationship with the Klamath County Public Health Department in order to investigate animal bites that may require capture and / or quarantine of the animals involved. Animal control officers also work to enforce health laws involving inoculation of dogs against rabies as it is a requirement for licensure of dogs. (ORS 433.365; ORS 433.375 and ORS 609.100)

- Assisting other law enforcement agencies in situations involving animals.

Klamath County Animal Control provides other agencies instruction in animal control techniques; assist outside agencies in the capture and / or control of dangerous domestic animals; assisting in accidents that involve animals and arrange transportation of injured animals to the appropriate treatment facilities.

Although the above services are not mandated and do not generate revenue, the services provided by Klamath County Animal Control do take the burden off of other agencies that might have to provide these services at a cost to the general fund or may not be able to provide these services. This also provides an improved public image for Klamath County Animal Control and Klamath County at large. Impact to the Klamath County Animal Control budget is negligible, as animal control officers are already involved in many similar aspects of the work due to mandated services.

Department Overview:

Klamath County Animal Control is a small department that provides services to all of Klamath County.

Mostly due to changes in state law, Klamath County Animal Control is currently handling an even larger workload with a staff of four people; the Animal Control Officer, Asst. Animal Control Officer, Office Manager, and Part time Office Asst. We strive to improve our efficiency through training and technology where applicable.

The long-range goal is to increase licensing revenues to the department so that one Assistant Animal Control Officer Position may be opened and filled.

Successes and Challenges:

	2010	2011	2012	2013	2014	2015	2016-current
CALL FOR SERVICE	1087	1170	942	1067	707	681	31
CRIMINAL INCIDENTS	11	14	23	10	18	53	3
CITATIONS	1032	1321	1082	1261	2372	1489	31

Budget Overview:

Major revenue sources for Animal Control are dog license fees, late license fees, court fines and impoundment fees. The bulk of the revenue is generated by license fees and late fees.

Although citations issued by the department generate revenue through court fines, those revenues are fully dependent on payment of citations by the violator and disbursement to the State of Oregon and other agencies. Citation enforcement of dog licenses usually generates more revenue by word-of-mouth voluntary compliance to avoid the chance of receiving a citation.

Impoundment fees paid to the county are fully dependent on dog owners who redeem their dogs at the contracted care facility and many dog owners do not redeem their dogs, leaving the Animal Control budget to pay for the cost of the dog's care.

The Animal Control budgeted revenues depend mainly on dog license fees, late license fees, court fines and impoundment fees. In order to develop the Animal Control budget each year, the number of license renewals that will be sent for the next budget year is first determined.

Although the number of dogs that will actually be renewed is unknown, when used in conjunction with trends of previous years, it provides an estimated amount of revenue that may be received for the next budget year.

The number of new licenses that will be sold is estimated by trends of previous years as are late fees and impoundment fees.

Major expenditures for the Animal Control office come in two parts:

1. The enforcement of dog control laws.

The major cost that is associated with enforcement is the personnel required to handle the volume of calls received from all over Klamath County.

A call in the northern part of the county may consume a whole work day, or more, in order to adequately resolve the matter and pulls from the human resources that may be required to handle calls in another part of the county.

Criminal investigations can take many work hours and require special training. Also, requirements of the court and law that are placed upon officers may require hours of investigation for certain violations.

Quite often, Animal Control Officers are dealing with individuals that are also involved in other types of crimes. Animal Control Officers have training in how to deal with these individuals appropriately. The majority of this training has been obtained by the officers at no cost to the county.

2. Care of impounded and / or stray dogs.

The second major cost to the Animal Control budget is the care of impounded, quarantined and / or stray dogs. Klamath County currently has a contract with the Klamath Animal Shelter for the care of impounded, quarantined and / or stray dogs. This contract was historically paid by the general fund.

The current contract currently pays $50,000 per contract year to the Klamath Animal Shelter.

Significant Changes:

- With the 2015 contract with the Klamath Animal Shelter the fees have gone down but so have services that are offered. Our new license program with Rescue Connection is in the process of data transfer with the IT dept.
- We are looking at bringing our Part time office assistant to full time to spearhead the new license program conversion, and web page creation. Bringing on a Part time officer to work the License compliance program, and assist as needed.
- Looking into other alternatives to house our office after our rental contract expires in March 2017.

Key Issues

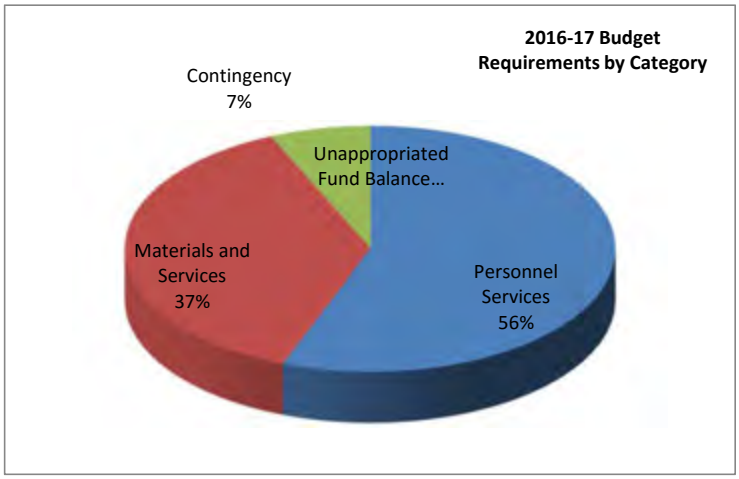
- Improving revenue streams to the department through increased license compliance enforcement, with the intent that the revenue generated will continue to positively affect future budgets

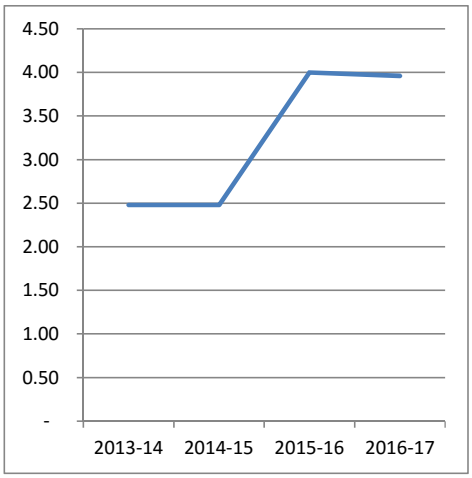
- Continue to provide Klamath County with the efficient and courteous handling of the increase animal issues, both criminal and violations.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2040 Animal Control

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	161,516	189,474	264,540	223,316
Materials and Services	135,648	147,991	141,693	150,159
Subtotal Current Expenditures	**297,164**	**337,465**	**406,233**	**373,475**
Contingency	-	-	-	26,725
Unappropriated Fund Balance	23,446	49,908	-	-
Subtotal Noncurrent Expenditures	**23,446**	**49,908**	**-**	**26,725**
Total Requirements by Budgetary Category	**320,610**	**387,373**	**406,233**	**400,200**
Requirements by Fund				
Dog Control (2270)	320,610	387,373	406,233	400,200
Total Requirements by Fund	**320,610**	**387,373**	**406,233**	**400,200**
Resources by Budgetary Category				
Licenses, Fees and Permits	296,133	337,535	390,233	389,200
Intergovernmental	-	3,499	4,000	5,000
Charges for Services	2,199	2,838	2,000	2,000
Fines and Forfeitures	18,519	17,785	10,000	4,000
Investment Earnings	40	177	-	
Miscellaneous	250	121	-	-
Interfund Transfers	-	1,972	-	-
Beginning Fund Balance	3,469	23,446	-	-
Total Resources by Budgetary Category	**320,610**	**387,373**	**406,233**	**400,200**
Full-Time Employee Equivalents	2.48	2.48	4.00	3.96

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Animal Control	400,200	223,316	3.96
Total Mandates	**400,200**	**223,316**	**3.96**





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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	2	$44,863.44	$672.95	$3,432.05	$897.27	$29.232	$12,060.00	$0.00	$58.08	$183.00	$7,626.78	$69,822.81
Animal Control	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	6	$32,887.38	$493.31	$2,515.88	$657.75	$29.232	$12,060.00	$0.00	$14.28	$183.00	$5,590.85	$54,431.69
Animal Control	Filled	Office Assistant III	0.4800	Part-time Non-Union	Non-union	UH10	1	$11,849.05	$177.74	$906.45	$236.98	$14.031	$0.00	$0.00	$0.00	$0.00	$0.00	$13,184.26
Animal Control	Filled	Assistant Animal Control Officer	1.0000	Full-time Local 121	Local 121	LH17	4	$41,729.69	$625.95	$3,192.32	$834.59	$29.232	$12,060.00	$0.00	$14.28	$183.00	$7,094.05	$65,763.11
Animal Control	Vacant	Assistant Animal Control Officer	0.4800	Part-time Local 121	Local 121	LH17	1	$18,083.24	$271.25	$1,383.37	$361.66	$14.031	$0.00	$0.00	$0.00	$0.00	$0.00	$20,113.56
																		$0.00
			3.9600					**$149,412.81**	**$2,241.19**	**$11,430.08**	**$2,988.26**	**$115.76**	**$36,180.00**	**$0.00**	**$86.64**	**$549.00**	**$20,311.69**	**$223,315.42**

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/22/2016 - 4:13PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2270	Dog Control					
				2040	Animal Control					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2041-2000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
396.00	270.00	300.00	0.00	2041-2000-4101	Fees - NSF Check	0.00	100.00	100.00	0.00	0.00
56,338.45	75,388.00	61,140.00	0.00	2041-2000-4102	Fees - Late	0.00	58,000.00	58,000.00	0.00	0.00
198,516.67	215,934.01	283,453.00	0.00	2041-2000-4127	Licenses - Dog	0.00	285,000.00	285,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-4127	Licenses - Kennel	0.00	0.00	0.00	0.00	0.00
2,430.00	2,697.14	2,000.00	0.00	2041-2000-4127	Deposits - Rabies	0.00	2,000.00	2,000.00	0.00	0.00
23,866.50	26,818.70	26,840.00	0.00	2041-2000-4127	Fees - Impound	0.00	27,000.00	27,000.00	0.00	0.00
14,585.86	15,837.43	16,500.00	0.00	2041-2000-4127	Fees - Boarding	0.00	16,500.00	16,500.00	0.00	0.00
0.00	590.00	0.00	0.00	2041-2000-4127	Licenses - Rescue	0.00	600.00	600.00	0.00	0.00
296,133.48	337,535.28	390,233.00	0.00		Licenses, Fees and Permits Totals:	0.00	389,200.00	389,200.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	17,785.18	10,000.00	0.00	2041-2000-4200	Fines, Forfeitures and Penal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	17,785.18	10,000.00	0.00		Fines and Forfeitures Totals:	0.00	4,000.00	4,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2041-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
2,198.50	2,838.25	2,000.00	0.00	2041-2000-4327	Microchips	0.00	2,000.00	2,000.00	0.00	0.00
2,198.50	2,838.25	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					
250.00	121.00	0.00	0.00	2041-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
250.00	121.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
40.37	176.57	0.00	0.00	2041-2000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
40.37	176.57	0.00	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	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					
0.00	0.00	0.00	0.00	2041-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
18,519.45	3,499.18	4,000.00	0.00	2041-2000-4509	Fees - State of Oregon Court	0.00	5,000.00	5,000.00	0.00	0.00
18,519.45	3,499.18	4,000.00	0.00		State of Oregon Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R61	Interfund Loan Proceeds					
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		Interfund Loan Proceeds 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	1,971.54	0.00	0.00	2041-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	1,971.54	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
3,468.50	23,446.41	0.00	0.00	2041-2000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
3,468.50	23,446.41	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		REVENUES TOTALS:	0.00	400,200.00	400,200.00	0.00	0.00
				E10	Personnel Services					
115,420.77	142,236.64	162,032.00	0.00	2041-2000-5000	Salaries and Wages	3.96	161,262.00	149,413.00	0.00	0.00
0.00	1,056.40	0.00	0.00	2041-2000-5011	Overtime	0.00	1,000.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	2041-2000-5020	Retirement Payout	0.00	0.00	0.00	0.00	0.00
8,669.98	10,847.10	13,160.00	0.00	2041-2000-5110	FICA	0.00	13,039.00	11,430.00	0.00	0.00
92.58	105.92	117.00	0.00	2041-2000-5120	Workmans Compensation Tax	0.00	131.00	116.00	0.00	0.00
18,248.37	12,229.16	44,400.00	0.00	2041-2000-5130	Medical Insurance	0.00	48,240.00	36,180.00	0.00	0.00
0.00	3,170.84	0.00	0.00	2041-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
108.18	90.72	101.00	0.00	2041-2000-5133	Life Insurance	0.00	101.00	87.00	0.00	0.00
42.06	88.65	732.00	0.00	2041-2000-5134	Short Term Disability	0.00	732.00	549.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
13,323.54	14,232.14	27,546.00	0.00	2041-2000-5140	Retirement - General	0.00	26,034.00	20,312.00	0.00	0.00
2,654.71	2,507.60	3,011.00	0.00	2041-2000-5156	Unemployment Compensation	0.00	2,557.00	2,241.00	0.00	0.00
2,956.05	2,909.04	3,441.00	0.00	2041-2000-5157	Workmans Compensation	0.00	4,141.00	2,988.00	0.00	0.00
161,516.24	189,474.21	264,540.00	0.00		Personnel Services Totals:	3.96	257,237.00	223,316.00	0.00	0.00
				E20	Material and Services					
63,070.00	56,666.64	50,000.00	0.00	2041-2000-6200	Contract Services	0.00	50,000.00	50,000.00	0.00	0.00
0.00	8,235.25	0.00	0.00	2041-2000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
730.46	0.00	0.00	0.00	2041-2000-6201	Fees for Service	0.00	0.00	0.00	0.00	0.00
0.00	303.31	0.00	0.00	2041-2000-6203	Legal Notice Publish	0.00	250.00	250.00	0.00	0.00
0.00	3,737.61	3,000.00	0.00	2041-2000-6245	Vet Expense	0.00	7,500.00	7,500.00	0.00	0.00
1,613.01	2,030.00	0.00	0.00	2041-2000-6245	Human Society Overages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	2041-2000-6310	Dues & Fees	0.00	100.00	100.00	0.00	0.00
0.00	440.72	0.00	0.00	2041-2000-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
11,299.57	12,015.02	20,000.00	0.00	2041-2000-6333	Vehicle Fuel	0.00	1,000.00	1,000.00	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
0.00	40.00	0.00	0.00	2041-2000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
12,949.00	15,015.32	15,907.00	0.00	2041-2000-6530	Rent	0.00	16,669.00	16,669.00	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	25.00	0.00	0.00	2041-2000-6535	Equipment Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
3,171.49	1,824.23	2,500.00	0.00	2041-2000-6536	Vehicle Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
1,817.80	2,035.63	300.00	0.00	2041-2000-6600	Supplies - Office	0.00	300.00	300.00	0.00	0.00
2,672.49	2,624.09	750.00	0.00	2041-2000-6601	Supplies - Other	0.00	1,000.00	1,000.00	0.00	0.00
279.05	488.82	800.00	0.00	2041-2000-6602	Copier Maint & Supplies	0.00	800.00	800.00	0.00	0.00
3,745.29	1,000.00	0.00	0.00	2041-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
525.79	1,893.82	1,000.00	0.00	2041-2000-6621	Uniform Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
94.00	0.00	400.00	0.00	2041-2000-6622	Supplies - Ammunition	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	2041-2000-6700	Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	500.00	0.00	2041-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	422.68	0.00	0.00	2041-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
507.64	0.00	0.00	0.00	2041-2000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
2,175.06	2,397.42	1,600.00	0.00	2041-2000-6755	Telephone	0.00	1,600.00	1,600.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	56.19	0.00	0.00	2041-2000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
104,650.65	111,251.75	96,857.00	0.00		Material and Services Totals:	0.00	88,119.00	88,119.00	0.00	0.00
				E21	Interdepartmental Charges					
22,969.00	24,413.00	25,094.00	0.00	2041-2000-6990	Internal Services	0.00	26,551.00	28,326.00	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
3,450.00	2,244.00	2,352.00	0.00	2041-2000-6992	Steering Comm Hardware Chg	0.00	1,985.00	1,985.00	0.00	0.00
1,830.00	906.00	2,375.00	0.00	2041-2000-6993	Steering Comm User Chg	0.00	2,500.00	2,500.00	0.00	0.00
957.00	950.00	848.00	0.00	2041-2000-6994	Risk Management	0.00	883.00	383.00	0.00	0.00
1,791.00	1,778.00	1,667.00	0.00	2041-2000-6995	Insurance Liability	0.00	1,735.00	1,735.00	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	2041-2000-6998	Vehicle Fuel - Internal	0.00	16,111.00	16,111.00	0.00	0.00
0.00	584.88	0.00	0.00	2041-2000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	944.47	2,000.00	0.00	2041-2000-6999	Office Supplies - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	3,999.19	8,500.00	0.00	2041-2000-6999	Postage - Internal	0.00	8,500.00	8,500.00	0.00	0.00
0.00	299.99	500.00	0.00	2041-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	620.12	1,500.00	0.00	2041-2000-6999	Solid Waste Fees - Internal	0.00	1,000.00	1,000.00	0.00	0.00
30,997.00	36,739.65	44,836.00	0.00		Interdepartmental Charges Totals:	0.00	60,765.00	62,040.00	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	26,725.00	0.00	0.00
0.00	0.00	0.00	0.00		Contigencies Totals:	0.00	0.00	26,725.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E90	Unappropriated Fund Balance					
23,446.41	49,907.80	0.00	0.00	2041-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
23,446.41	49,907.80	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		EXPENDITURES TOTALS:	3.96	406,121.00	400,200.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		DEPARTMENT REVENUES	0.00	400,200.00	400,200.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		DEPARTMENT EXPENSES	3.96	406,121.00	400,200.00	0.00	0.00
0.00	0.00	0.00	0.00		Animal Control Totals:	(3.96)	(5,921.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
320,610.30	387,373.41	406,233.00	0.00		FUND REVENUES	0.00	400,200.00	400,200.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		FUND EXPENSES	3.96	406,121.00	400,200.00	0.00	0.00
0.00	0.00	0.00	0.00		Dog Control Totals:	(3.96)	(5,921.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
320,610.30	387,373.41	406,233.00	0.00		REPORT REVENUES	0.00	400,200.00	400,200.00	0.00	0.00
320,610.30	387,373.41	406,233.00	0.00		REPORT EXPENSES	3.96	406,121.00	400,200.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.96)	(5,921.00)	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. There were **346** new cases referred in 2014. This initial 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 victim impacts.

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 between **300** and **350** youth being supervised by juvenile probation officers, informally and formally, at any given time.

Detention sub-department: Staff provides 24-hour care in a 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. **315** youths were detained in juvenile detention in 2014.

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 contract revenue target of **$450,000**. USDA food reimbursements (**$12,000**) will bring YIP revenue from outside sources to **$462,000**. YIP expenses amount to **$399,666,** including fixed internal costs of **$37,265.** YIP generates **$62,334** more revenue than the program costs to run. That **$62,334** in extra revenue is transferred to the Detention sub-department to help pay for the detention facility.

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 contract revenue. Contract revenue from YIP are expected to grow from the current year's **$450,000** to next year's **$480,000.** 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 from USDA are expected to be $12,000.

Major expenditures: Other than personnel (**75%** 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 2015-16 was budgeted at **$1,265,086**. The BOCC assumptions propose a general fund reduction for 2016-17 of **$50,000**. Yet, incidental cost increases driven by fixed costs for the department have risen by **$18,000**. As a result, the department will need a 2016-17 General Fund increase 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 reduction by eliminating one probation counselor **($73,314**) position of the **5.6** counselor positions currently working. That will leave **4.6** FTE to supervise more than **300** probationers and process nearly **350** new referrals next fiscal year. Yet, 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 **$1.2** million. Year by year, staffing reductions have occurred. Despite the cuts, the balance of services provided by the department has been preserved, largely by generating additional state revenue with the YIP program. Thus, Klamath County's mandate to provide juvenile services has been met.

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 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 crucial to the continued operation of the facility.

Personnel Services:

Administrative sub-department savings: For the fifth year straight, the director will **not** take a scheduled step increase. The cumulative value of these steps represent a **$15,000** savings.

Probation personnel: One PO position out of **5.6** positions would have to be eliminated to reach the target budget within the assumptions. The workload to handle approximately **350** new referrals annually and manage more than **300** youth on probation will increase for the other **4.6** FTE.

Materials and Services:

Budget tightening occurred for the past seven years. Materials and service budgets have been reduced and re-examined for possible reductions each year since 2008. Costs for YIP are now stable. No substantial increases in materials are proposed in the new budget.

Key Issues:

Transition: Planning to meet mandates.

During budget cuts from 2008 to 2013, the juvenile department lost three full-time probation counselors and five full-time positions in detention. The detention manager with 16 years of experience was promoted to department director and the two positions were consolidated. This is the only county in Oregon where one individual fills both jobs. The juvenile department was able to maintain services by relying on experienced personnel.

Looking ahead over the next few years, the department will begin to lose key experienced personnel as they retire. For mandates to be met, and liabilities avoided, it is imperative for Klamath County to plan ahead by promoting key personnel into positions of greater authority. This transitional process does not have to be implemented all at once, but it has to be gradually undertaken. Developing capable leadership must be recognized as a priority.

The juvenile department has been an innovative leader in creating new opportunities. The Klamath YIP program, started in 2014, is growing into one of the State of Oregon's finest residential treatment programs for girls. YIP is growing revenues to keep Klamath County's juvenile detention facility operational. Effective management of YIP must be recognized as a priority.

Instead of cutting the juvenile department by **$50,000**, Klamath County should be prepared to add **$50,000** to the juvenile department budget to invest in a department that is bringing in more than one-third (**37%**) of its total cost with revenue from outside the Klamath County General Fund.

Juvenile Department Revenue for Fiscal Year 2016-17
Revenues generated from outside Klamath County:

Klamath YIP	$480,000
OYA Diversion	$ 64,000
OYA Prevention/Basic Service	$ 68,000
USDA Detention	$ 20,000
USDA YIP	$ 12,000
Out of County (Lake Co.)	$ 22,000
School Support for YAT	$ 60,000
1065 Corrections Fees	$ 3,500
Discovery, Misc.	$ 2,000

Total Revenues from outside of General Fund: $731,500

Total General Fund Revenue (proposed): $1,228,832

To continue successfully developing YIP and providing mandated services, the juvenile justice system needs to be maintained as a complete system. The department developed YIP to augment and support the detention facility. Juvenile detention 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 assist the Court and hold youths accountable to standards of law.

To facilitate future transition, Klamath County should be prepared to invest in key aspects of the Juvenile Department. The following are suggested priority areas for investment.

First – Klamath YIP must develop supervising staff capable of running key program operations. A lead floor supervisor position and lead case manager position should be recognized.

Second – A juvenile detention management position should be developed. Even an initial half-time position could be created as an interim step toward a full-time position.

Third – For safety and security, we need to hire at least two new full-time Detention and YIP staff to replace part-time staff. In detention, we need at least one full-time staffer on each shift. Currently, one shift has no full-time staffer, only a rotation of part-timers.

Fourth – State law will mandate higher wages for part-time YIP and Detention staffers within three years, because they will fall below minimum wage requirements. Let's stay ahead of this requirement by investing in reclassification of employees.

The balance of this narrative will focus on the budget as proposed, resulting in the downsizing of the juvenile department probation staff and resulting loss of ability to continue meeting mandates provided by Oregon law.

Mandates - Probation Officers: The main concern is whether the juvenile justice system would continue to meet statutory mandates. After losing one 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 <u>not be supervised</u> on probation. There simply won't be enough probation officers to continue current supervision levels. Failing to supervise some of the **300** to **350** youth offenders already on probation simply increases delinquent criminality, placing greater strain on law enforcement and court resources.

Key staffing issues:

Klamath YIP: Staff developed for YIP will continue to be a mix of part-time and full-time employees. As YIP grows, staffing and program needs have increased. Three full-time FTE have been moved from detention to YIP to provide greater program consistency and security. Two full-time staffers should be reclassified as supervisors; one as a floor supervisor and the other as a case management supervisor. One other full-time staff position (fully loaded **$50,000**) should be added to enhance program management.

Detention: Staffing will be maintained to guarantee that the facility stays open, fully operational, meeting all legal requirements. Staffing will continue to be a mix of full-time and part-time employees. 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.

Probation: The **4.6** counselors left after reduction will not be enough to provide adequate court or probation services. Probation has already been downsized from **9** FTE to **5.6** in eight 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 **$73,314** to general fund transfer.

State budget issues:

We remain concerned with the impact of state budget on the Oregon Youth Authority (OYA). 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:

Investment in the juvenile department year by year should be included in Klamath County's budgetary priorities. Planning to meet mandates, build revenue generation, and ease future transition requires a systematic approach to identifying priorities. Given that all department priorities cannot be funded in one year, the task is to select affordable priorities for the most immediate attention starting next fiscal year.

In order to maintain current service levels and meet mandates, the juvenile department needs **$73,314** in additional general fund commitment to avoid laying off another juvenile probation counselor. Further, to support YIP development, the department needs an additional **$50,000** to add key staff. In total, the juvenile department requests a **$123,314** increase in general fund transfer to support these two objectives. Funding these immediate needs will begin a process toward transition to new leadership while continuing to meet the mandates of Oregon law.

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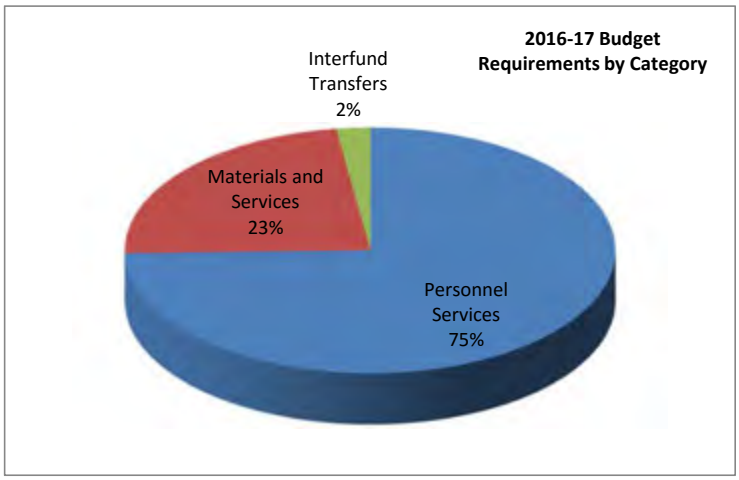
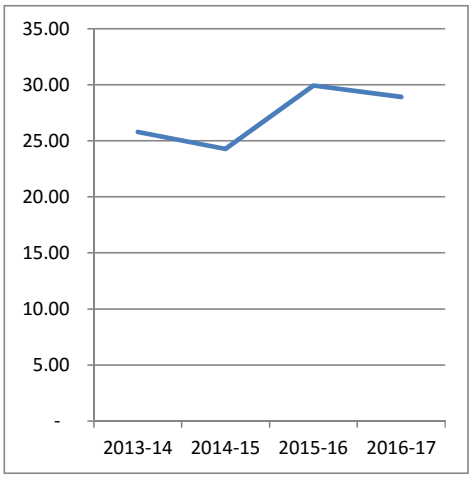
Klamath County, Oregon
2016-2017 Budget Financial Presentation
2050 Juvenile

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,268,403	1,408,448	1,557,167	1,532,777
Materials and Services	357,363	389,104	417,119	475,395
Subtotal Current Expenditures	**1,625,766**	**1,797,552**	**1,974,286**	**2,008,172**
Interfund Transfers	33,725	307,194	62,334	46,330
Subtotal Noncurrent Expenditures	**33,725**	**307,194**	**62,334**	**46,330**
Total Requirements by Budgetary Category	**1,659,491**	**2,104,746**	**2,036,620**	**2,054,502**
Requirements by Fund				
General Fund (1000)	1,659,491	2,104,746	2,036,620	2,054,502
Total Requirements by Fund	**1,659,491**	**2,104,746**	**2,036,620**	**2,054,502**
Resources by Budgetary Category				
Intergovernmental	269,321	215,366	253,000	294,840
Charges for Services	103,119	548,604	451,000	482,500
Fines and Forfeitures	260	210	200	1,000
Miscellaneous	1,724	1,337	1,000	1,000
Interfund Transfers	1,285,067	1,339,229	1,331,420	1,275,162
Total Resources by Budgetary Category	**1,659,491**	**2,104,746**	**2,036,620**	**2,054,502**
Full-Time Employee Equivalents	25.81	24.28	29.93	28.91

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Administration	195,587	168,810	2.00
Probation	700,499	561,878	7.35
Detention	664,916	428,229	9.80
Youth Inspiration Program	493,500	373,860	9.76
Total Mandates	**2,054,502**	**1,532,777**	**28.91**





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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	
Juvenile/Administration	Filled	Juvenile Director	1.0000	Department Head	Non-union	DF13	3	$69,563.22	$1,043.45	$5,321.59	$1,391.26	$34.452	$12,060.00	$0.00	$58.08	$183.00	$11,825.75	$101,480.80
Juvenile/Administration	Filled	Office Manager	1.0000	Full-time Non-Union	Non-Union	UF21	3	$42,948.16	$644.22	$3,285.53	$858.96	$34.452	$12,060.00	$0.00	$14.28	$183.00	$7,301.19	$67,329.80
			2.0000					**$112,511.39**	**$1,687.67**	**$8,607.12**	**$2,250.23**	**$68.90**	**$24,120.00**	**$0.00**	**$72.36**	**$366.00**	**$19,126.94**	**$168,810.61**
Juvenile/Probation	Filled	Legal Assistant III	0.7500	.7500 Local 121	Local 121	LH14	5	$28,336.98	$425.05	$2,167.78	$566.74	$25.839	$12,060.00	$0.00	$14.28	$183.00	$4,817.29	$48,596.96
Juvenile/Probation	Filled	Juv. Justice Specialist	1.0000	Full-time Non-Union	Non-Union	UH20	7	$47,934.84	$719.02	$3,667.02	$958.70	$34.452	$12,060.00	$0.00	$14.28	$183.00	$8,148.92	$73,720.23
Juvenile/Probation	Filled	Juvenile Counselor	1.0000	Full-time Local 121	Local 121	LH20	7	$53,734.26	$806.01	$4,110.67	$1,074.69	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,134.82	$81,152.19
Juvenile/Probation	Filled	Juvenile Counselor	1.0000	Full-time Local 121	Local 121	LH20	7	$57,370.26	$860.55	$4,388.83	$1,147.41	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,752.94	$85,811.72
Juvenile/Probation	Filled	Juvenile Counselor	0.6000	.6000 Local 121	Local 121	LH20	6	$31,000.54	$465.01	$2,371.54	$620.01	$20.671	$12,060.00	$0.00	$14.28	$183.00	$5,270.09	$52,005.14
Juvenile/Probation	Filled	Juvenile Coun. Grant	1.0000	Full-time Local 121	Local 121	LH20	6	$51,667.56	$775.01	$3,952.57	$1,033.35	$34.452	$12,060.00	$0.00	$14.28	$183.00	$8,783.49	$78,503.71
Juvenile/Probation	Filled	Supervising Juvenile Counselor	1.0000	Full-time Non-Union	Non-Union	UF24	7	$58,360.92	$875.41	$4,464.61	$1,167.22	$34.452	$12,060.00	$0.00	$14.28	$183.00	$9,921.36	$87,081.25
Juvenile/Probation	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	6	$32,281.38	$484.22	$2,469.53	$645.63	$34.452	$12,060.00	$0.00	$14.28	$183.00	$5,487.83	$53,660.32
Juvenile/Probation		Overtime	0.0000					$1,212.00	$18.18	$92.72	$24.24	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$1,347.14
			7.3500					**$361,898.75**	**$5,428.48**	**$27,685.25**	**$7,237.97**	**$253.22**	**$96,480.00**	**$0.00**	**$114.24**	**$1,464.00**	**$61,316.75**	**$561,878.66**
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,932.65	$538.99	$2,748.85	$718.65	$35.772	$12,060.00	$0.00	$14.28	$183.00	$6,108.55	$58,340.74
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,534.87	$533.02	$2,718.42	$710.70	$35.376	$12,060.00	$0.00	$14.28	$183.00	$6,040.93	$57,830.59
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,932.65	$538.99	$2,748.85	$718.65	$35.772	$12,060.00	$0.00	$14.28	$183.00	$6,108.55	$58,340.74
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,932.65	$538.99	$2,748.85	$718.65	$35.772	$12,060.00	$0.00	$14.28	$183.00	$6,108.55	$58,340.74
Juvenile/Detention	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$35,534.87	$533.02	$2,718.42	$710.70	$35.376	$12,060.00	$0.00	$14.28	$183.00	$6,040.93	$57,830.59
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.2000	Part-time Non-Union	Non-Union	UH12	1	$5,061.68	$75.93	$387.22	$101.23	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,632.95
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.6000	Part-time Non-Union	Non-Union	UH12	2	$15,614.15	$234.21	$1,194.48	$312.28	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$17,375.80
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.2000	Part-time Non-Union	Non-Union	UH12	3	$5,436.69	$81.55	$415.91	$108.73	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$6,049.77
Juvenile/Detention	Filled	Juvenile Groupworker- P/T	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	2	$10,409.43	$156.14	$796.32	$208.19	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,583.86
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.1000	Part-time Non-Union	Non-Union	UH12	1	$2,490.59	$37.36	$190.53	$49.81	$3.445	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771.73
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,943.52	$224.15	$1,143.18	$298.87	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$16,630.40
Juvenile/Detention	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,917.34	$223.76	$1,141.18	$298.35	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$16,601.30
Juvenile/Detention		Overtime	0.0000					$2,424.00	$36.36	$185.44	$48.48	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$2,694.28
			9.8000					**$302,467.43**	**$4,537.01**	**$23,138.76**	**$6,049.35**	**$343.44**	**$60,300.00**	**$0.00**	**$71.40**	**$915.00**	**$30,407.51**	**$428,229.89**
Juvenile/Medical	Filled	Medical Director	0.4800	Part-time Non-Union	Non-Union			$14,544.00	$218.16	$1,112.62	$290.88	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$16,165.66
Juvenile/Medical	Filled	Registered Nurse - PT/OC	0.2400	Part-time Non-Union	Non-Union	UH23	1	$10,213.73	$153.21	$781.35	$204.27	$8.268	$0.00	$0.00	$0.00	$0.00	$0.00	$11,360.83
Juvenile/Medical	Filled	Registered Nurse - PT/OC	0.2400	Part-time Non-Union	Non-Union	UH23	4	$11,676.45	$175.15	$893.25	$233.53	$8.268	$0.00	$0.00	$0.00	$0.00	$0.00	$12,986.64
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	2	$32,105.07	$481.58	$2,456.04	$642.10	$35.772	$12,060.00	$0.00	$14.28	$183.00	$5,457.86	$53,435.70
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full-time Local 121	Local 121	LH11	7	$38,629.28	$579.44	$2,955.14	$772.59	$35.772	$12,060.00	$0.00	$14.28	$183.00	$6,566.98	$61,796.48
Juvenile/YIP	Filled	Juvenile Groupworker	1.0000	Full Time Local 121	Local 121	LH11	2	$31,834.55	$477.52	$2,435.34	$636.69	$35.772	$12,060.00	$0.00	$14.28	$183.00	$5,411.87	$53,089.03
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	2	$15,614.15	$234.21	$1,194.48	$312.28	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$17,375.80
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,943.52	$224.15	$1,143.18	$298.87	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$16,630.40
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	2	$15,462.31	$231.93	$1,182.87	$309.25	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$17,207.03
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.4000	Part-time Non-Union	Non-Union	UH12	1	$9,962.35	$149.44	$762.12	$199.25	$13.781	$0.00	$0.00	$0.00	$0.00	$0.00	$11,086.93

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	
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	2	$5,204.72	$78.07	$398.16	$104.09	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,791.93
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.6000	Part-time Non-Union	Non-Union	UH12	1	$14,943.52	$224.15	$1,143.18	$298.87	$20.671	$0.00	$0.00	$0.00	$0.00	$0.00	$16,630.40
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP	Filled	Juv. Groupworker On-Call	0.2000	Part-time Non-Union	Non-Union	UH12	1	$4,981.17	$74.72	$381.06	$99.62	$6.890	$0.00	$0.00	$0.00	$0.00	$0.00	$5,543.47
Juvenile/YIP		Overtime	0.0000					$2,424.00	$36.36	$185.44	$48.48	$0.000	$0.00	$0.00	$0.00	$0.00	$0.00	$2,694.28
			9.7600					**$287,294.09**	**$4,309.41**	**$21,978.00**	**$5,745.88**	**$323.67**	**$36,180.00**	**$0.00**	**$42.84**	**$549.00**	**$17,436.71**	**$373,859.61**
Grand Totals:			**28.9100**					**$1,064,171.66**	**$15,962.57**	**$81,409.13**	**$21,283.43**	**$989.24**	**$217,080.00**	**$0.00**	**$300.84**	**$3,294.00**	**$128,287.90**	**$1,532,778.78**

General Ledger

Budget Analysis

User: jlink
Printed: 03/18/2016 - 10:13AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
0.00	0.00	0.00	0.00	2051-2000-4225	Revenues - Client Assistance	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					
0.00	0.00	0.00	0.00	2051-2000-4321	Discovery	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4323	Fees - Sanction	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	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
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	0.00	0.00	0.00	2051-2000-4625	Reimb - USDA Food	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4625	Safe Schools Healthy Start	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	2051-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4525	OYA Diversion	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4525	OYA Individualized Services	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2051-2000-4525	Delinquent Prevention Plan	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
				R52	Other Goverments					
0.00	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
0.00	0.00	0.00	0.00		Other Goverments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
168,790.33	180,562.89	187,954.00	0.00	2051-2000-4900	Trans - General Non Dept	0.00	1,221,073.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		Interfund Transfers Totals:	0.00	1,221,073.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		REVENUES TOTALS:	0.00	1,221,073.00	195,587.00	0.00	0.00
				E10	Personnel Services					
103,237.65	106,320.54	109,632.00	0.00	2051-2000-5000	Salaries and Wages	2.00	0.00	112,511.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
7,365.33	7,717.10	8,387.00	0.00	2051-2000-5110	FICA	0.00	0.00	8,607.00	0.00	0.00
56.48	60.78	69.00	0.00	2051-2000-5120	Workmans Compensation Tax	0.00	0.00	69.00	0.00	0.00
18,800.00	20,979.16	22,200.00	0.00	2051-2000-5130	Medical Insurance	0.00	0.00	24,120.00	0.00	0.00
0.00	20.84	0.00	0.00	2051-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
106.92	104.04	72.00	0.00	2051-2000-5133	Life Insurance	0.00	0.00	72.00	0.00	0.00
40.80	73.40	366.00	0.00	2051-2000-5134	Short Term Disability	0.00	0.00	366.00	0.00	0.00
16,518.23	18,074.46	18,638.00	0.00	2051-2000-5140	Retirement - General	0.00	0.00	19,127.00	0.00	0.00
2,374.48	1,860.62	1,919.00	0.00	2051-2000-5156	Unemployment Compensation	0.00	0.00	1,688.00	0.00	0.00
2,866.95	2,509.04	2,193.00	0.00	2051-2000-5157	Workmans Compensation	0.00	0.00	2,250.00	0.00	0.00
151,366.84	157,719.98	163,476.00	0.00		Personnel Services Totals:	2.00	0.00	168,810.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2051-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00	2051-2000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00
1,622.22	1,717.00	1,800.00	0.00	2051-2000-6310	Dues & Fees	0.00	1,800.00	1,800.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2051-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
409.37	0.00	100.00	0.00	2051-2000-6600	Supplies - Office	0.00	100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00	2051-2000-6601	Supplies - Other	0.00	100.00	100.00	0.00	0.00
244.82	16.50	50.00	0.00	2051-2000-6603	Postage	0.00	50.00	50.00	0.00	0.00
0.00	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	800.00	800.00	0.00	0.00
220.00	0.00	800.00	0.00	2051-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,388.08	445.84	500.00	0.00	2051-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
3,884.49	2,179.34	3,350.00	0.00		Material and Services Totals:	0.00	3,350.00	3,350.00	0.00	0.00
				E21	Interdepartmental Charges					
7,477.00	14,003.00	14,485.00	0.00	2051-2000-6990	Internal Services	0.00	15,362.00	17,276.00	0.00	0.00
2,953.00	2,563.00	3,041.00	0.00	2051-2000-6991	Facility Services	0.00	3,072.00	3,072.00	0.00	0.00
525.00	748.00	1,176.00	0.00	2051-2000-6992	Steering Comm Hardware Chg	0.00	1,191.00	1,191.00	0.00	0.00
458.00	906.00	1,425.00	0.00	2051-2000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
740.00	727.00	287.00	0.00	2051-2000-6994	Risk Management	0.00	266.00	115.00	0.00	0.00
1,386.00	1,362.00	564.00	0.00	2051-2000-6995	Insurance Liability	0.00	523.00	523.00	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	354.57	150.00	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	100.00	100.00	0.00	0.00
13,539.00	20,663.57	21,128.00	0.00		Interdepartmental Charges Totals:	0.00	21,664.00	23,427.00	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					
0.00	0.00	0.00	0.00	2051-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		EXPENDITURES TOTALS:	2.00	25,014.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		DEPARTMENT REVENUES	0.00	1,221,073.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		DEPARTMENT EXPENSES	2.00	25,014.00	195,587.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(2.00)	1,196,059.00	0.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		FUND REVENUES	0.00	1,221,073.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		FUND EXPENSES	2.00	25,014.00	195,587.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.00)	1,196,059.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
168,790.33	180,562.89	187,954.00	0.00		REPORT REVENUES	0.00	1,221,073.00	195,587.00	0.00	0.00
168,790.33	180,562.89	187,954.00	0.00		REPORT EXPENSES	2.00	25,014.00	195,587.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	1,196,059.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/22/2016 - 4:35PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2050	Juvenile					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2052-2000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4125	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					
0.00	0.00	0.00	0.00	2052-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
260.00	210.00	200.00	0.00	2052-2000-4225	Revenues - Client Assistance	0.00	200.00	1,000.00	0.00	0.00
260.00	210.00	200.00	0.00		Fines and Forfeitures Totals:	0.00	200.00	1,000.00	0.00	0.00
				R30	Charges for Service					
0.00	60,000.00	0.00	0.00	2052-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
1,754.00	1,564.00	1,000.00	0.00	2052-2000-4321	Discovery	0.00	1,000.00	1,000.00	0.00	0.00
1,754.00	61,564.00	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					
1,724.10	1,336.90	1,000.00	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
1,724.10	1,336.90	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R51	State of Oregon					
60,000.00	0.00	60,000.00	0.00	2052-2000-4500	Grants - State	0.00	99,340.00	39,340.00	0.00	0.00
66,805.49	67,487.51	64,000.00	0.00	2052-2000-4525	OYA Diversion	0.00	64,000.00	64,000.00	0.00	0.00
3,411.72	245.00	6,000.00	0.00	2052-2000-4525	OYA Individualized Services	0.00	6,000.00	6,000.00	0.00	0.00
78,712.49	79,515.48	68,000.00	0.00	2052-2000-4525	Delinquent Prevention Plan	0.00	68,000.00	68,000.00	0.00	0.00
208,929.70	147,247.99	198,000.00	0.00		State of Oregon Totals:	0.00	237,340.00	177,340.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				R52	Other Goverments					
0.00	0.00	0.00	0.00	2052-2000-4700	Grants - Other Governments	0.00	0.00	60,000.00	0.00	0.00
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	60,000.00	0.00	0.00
				R70	Interfund Transfers					
414,476.54	429,094.14	501,718.00	0.00	2052-2000-4900	Trans - General Non Dept	0.00	0.00	460,159.00	0.00	0.00
414,476.54	429,094.14	501,718.00	0.00		Interfund Transfers Totals:	0.00	0.00	460,159.00	0.00	0.00
627,144.34	639,453.03	701,918.00	0.00		REVENUES TOTALS:	0.00	239,540.00	700,499.00	0.00	0.00
				E10	Personnel Services					
370,981.49	378,240.57	395,812.00	0.00	2052-2000-5000	Salaries and Wages	7.35	0.00	360,687.00	0.00	0.00
0.00	0.00	1,212.00	0.00	2052-2000-5011	Overtime	0.00	0.00	1,212.00	0.00	0.00
26,697.76	27,529.50	30,372.00	0.00	2052-2000-5110	FICA	0.00	0.00	27,685.00	0.00	0.00
242.26	233.73	289.00	0.00	2052-2000-5120	Workmans Compensation Tax	0.00	0.00	253.00	0.00	0.00
71,518.74	57,599.42	99,900.00	0.00	2052-2000-5130	Medical Insurance	0.00	0.00	96,480.00	0.00	0.00
0.00	13,818.58	0.00	0.00	2052-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
187.92	181.66	129.00	0.00	2052-2000-5133	Life Insurance	0.00	0.00	114.00	0.00	0.00
183.60	327.90	1,647.00	0.00	2052-2000-5134	Short Term Disability	0.00	0.00	1,464.00	0.00	0.00
59,357.20	63,788.01	67,289.00	0.00	2052-2000-5140	Retirement - General	0.00	0.00	61,317.00	0.00	0.00
8,532.99	6,619.07	6,948.00	0.00	2052-2000-5156	Unemployment Compensation	0.00	0.00	5,428.00	0.00	0.00
10,667.97	9,102.65	7,940.00	0.00	2052-2000-5157	Workmans Compensation	0.00	0.00	7,238.00	0.00	0.00
548,369.93	557,441.09	611,538.00	0.00		Personnel Services Totals:	7.35	0.00	561,878.00	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
8,268.12	6,500.00	6,500.00	0.00	2052-2000-6200	Contract Services	0.00	0.00	45,840.00	0.00	0.00
1,101.72	0.00	100.00	0.00	2052-2000-6201	Consultant Services	0.00	100.00	100.00	0.00	0.00
341.36	0.00	200.00	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	166.12	200.00	0.00	2052-2000-6245	Polygraph	0.00	200.00	200.00	0.00	0.00
0.00	140.00	0.00	0.00	2052-2000-6245	Sex Offender Treatment	0.00	0.00	0.00	0.00	0.00
0.00	67.17	500.00	0.00	2052-2000-6265	Client Assistance	0.00	500.00	1,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,577.82	3,187.27	4,500.00	0.00	2052-2000-6333	Vehicle Fuel	0.00	2,500.00	2,500.00	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	200.00	0.00	2052-2000-6535	Equipment Maint & Repair	0.00	400.00	400.00	0.00	0.00
2,418.85	576.12	2,500.00	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
1,937.53	61.84	200.00	0.00	2052-2000-6600	Supplies - Office	0.00	200.00	2,000.00	0.00	0.00
948.93	973.95	2,300.00	0.00	2052-2000-6601	Supplies - Other	0.00	2,400.00	2,400.00	0.00	0.00
1,025.25	995.84	1,000.00	0.00	2052-2000-6602	Copier Maint & Supplies	0.00	1,200.00	1,200.00	0.00	0.00
187.92	12.94	100.00	0.00	2052-2000-6603	Postage	0.00	100.00	250.00	0.00	0.00
0.00	436.28	300.00	0.00	2052-2000-6609	Supplies - Urinalysis	0.00	300.00	500.00	0.00	0.00
0.00	0.00	1,350.00	0.00	2052-2000-6700	Travel & Training	0.00	1,250.00	1,250.00	0.00	0.00
2,272.85	802.48	100.00	0.00	2052-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,641.06	3,552.75	3,600.00	0.00	2052-2000-6755	Telephone	0.00	3,600.00	3,600.00	0.00	0.00
0.00	120.03	0.00	0.00	2052-2000-6756	Data Service Charges	0.00	200.00	200.00	0.00	0.00
23,721.41	17,592.79	23,650.00	0.00		Material and Services Totals:	0.00	15,650.00	64,140.00	0.00	0.00
				E21	Interdepartmental Charges					
18,692.00	23,038.00	20,611.00	0.00	2052-2000-6990	Internal Services	0.00	23,627.00	26,571.00	0.00	0.00
28,588.00	24,804.00	29,441.00	0.00	2052-2000-6991	Facility Services	0.00	29,742.00	29,742.00	0.00	0.00
1,313.00	4,488.00	3,528.00	0.00	2052-2000-6992	Steering Comm Hardware Chg	0.00	3,573.00	3,573.00	0.00	0.00
1,144.00	3,624.00	4,275.00	0.00	2052-2000-6993	Steering Comm User Chg	0.00	4,500.00	4,500.00	0.00	0.00
1,851.00	1,821.00	2,183.00	0.00	2052-2000-6994	Risk Management	0.00	2,235.00	3,501.00	0.00	0.00
3,465.00	3,411.00	4,292.00	0.00	2052-2000-6995	Insurance Liability	0.00	4,394.00	4,394.00	0.00	0.00
0.00	1,859.03	1,800.00	0.00	2052-2000-6999	Office Supplies - Internal	0.00	1,600.00	1,600.00	0.00	0.00
0.00	424.12	400.00	0.00	2052-2000-6999	Postage - Internal	0.00	400.00	400.00	0.00	0.00
0.00	950.00	200.00	0.00	2052-2000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
55,053.00	64,419.15	66,730.00	0.00		Interdepartmental Charges Totals:	0.00	70,271.00	74,481.00	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
627,144.34	639,453.03	701,918.00	0.00		EXPENDITURES TOTALS:	7.35	85,921.00	700,499.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
627,144.34	639,453.03	701,918.00	0.00		DEPARTMENT REVENUES	0.00	239,540.00	700,499.00	0.00	0.00
627,144.34	639,453.03	701,918.00	0.00		DEPARTMENT EXPENSES	7.35	85,921.00	700,499.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(7.35)	153,619.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
627,144.34	639,453.03	701,918.00	0.00		FUND REVENUES	0.00	239,540.00	700,499.00	0.00	0.00
627,144.34	639,453.03	701,918.00	0.00		FUND EXPENSES	7.35	85,921.00	700,499.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(7.35)	153,619.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
627,144.34	639,453.03	701,918.00	0.00		REPORT REVENUES	0.00	239,540.00	700,499.00	0.00	0.00
627,144.34	639,453.03	701,918.00	0.00		REPORT EXPENSES	7.35	85,921.00	700,499.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.35)	153,619.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
1,963.25	0.00	0.00	0.00	2053-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
99,401.72	0.00	0.00	0.00	2053-2000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
101,364.97	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	2053-2000-4400	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
				R50	Federal Government					
0.00	0.00	0.00	0.00	2053-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
21,803.74	18,471.29	20,000.00	0.00	2053-2000-4625	Reimb - USDA Food	0.00	20,000.00	20,000.00	0.00	0.00
21,803.74	18,471.29	20,000.00	0.00		Federal Government Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R51	State of Oregon					
10,048.80	13,542.32	1,000.00	0.00	2053-2000-4509	SB 1065/2712 Correct & Drug	0.00	3,500.00	3,500.00	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
10,048.80	13,542.32	1,000.00	0.00		State of Oregon Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				R52	Other Goverments					
0.00	0.00	0.00	0.00	2053-2000-4700	Grants - Other Governments	0.00	0.00	0.00	0.00	0.00
28,539.12	29,105.00	22,000.00	0.00	2053-2000-4725	Out of County - Juvenile/ HR	0.00	22,000.00	22,000.00	0.00	0.00
28,539.12	29,105.00	22,000.00	0.00		Other Goverments Totals:	0.00	22,000.00	22,000.00	0.00	0.00
				R70	Interfund Transfers					
631,938.70	394,123.45	575,414.00	0.00	2053-2000-4900	Trans - General Non Dept	0.00	0.00	573,086.00	0.00	0.00
0.00	28,253.00	0.00	0.00	2053-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	307,194.47	62,334.00	0.00	2053-2000-4925	Trans - Juvenile	0.00	0.00	46,330.00	0.00	0.00
69,861.00	0.00	0.00	0.00	2053-2000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
701,799.70	729,570.92	637,748.00	0.00		Interfund Transfers Totals:	0.00	0.00	619,416.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		REVENUES TOTALS:	0.00	45,500.00	664,916.00	0.00	0.00
				E10	Personnel Services					
418,172.73	403,155.21	320,078.00	0.00	2053-2000-5000	Salaries and Wages	9.80	0.00	300,043.00	0.00	0.00
4,930.63	4,032.49	2,701.00	0.00	2053-2000-5011	Overtime	0.00	0.00	2,424.00	0.00	0.00
31,908.46	30,604.74	24,486.00	0.00	2053-2000-5110	FICA	0.00	0.00	23,139.00	0.00	0.00
430.75	430.33	342.00	0.00	2053-2000-5120	Workmans Compensation Tax	0.00	0.00	343.00	0.00	0.00
47,875.00	40,680.24	55,500.00	0.00	2053-2000-5130	Medical Insurance	0.00	0.00	60,300.00	0.00	0.00
0.00	10,541.68	0.00	0.00	2053-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
161.76	119.43	71.00	0.00	2053-2000-5133	Life Insurance	0.00	0.00	71.00	0.00	0.00
163.20	208.85	915.00	0.00	2053-2000-5134	Short Term Disability	0.00	0.00	915.00	0.00	0.00
42,827.71	38,767.10	30,256.00	0.00	2053-2000-5140	Retirement - General	0.00	0.00	30,408.00	0.00	0.00
9,731.30	7,125.93	5,601.00	0.00	2053-2000-5156	Unemployment Compensation	0.00	0.00	4,537.00	0.00	0.00
12,464.47	10,552.50	6,402.00	0.00	2053-2000-5157	Workmans Compensation	0.00	0.00	6,049.00	0.00	0.00
568,666.01	546,218.50	446,352.00	0.00		Personnel Services Totals:	9.80	0.00	428,229.00	0.00	0.00
				E20	Material and Services					
280.00	0.00	300.00	0.00	2053-2000-6200	Contract Services	0.00	0.00	0.00	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	0.00	0.00	0.00	2053-2000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
20.00	0.00	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	31,634.62	3,000.00	0.00	2053-2000-6535	Equipment Maint & Repair	0.00	2,500.00	0.00	0.00	0.00
0.00	1,095.38	500.00	0.00	2053-2000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	100.00	0.00	2053-2000-6538	Building Maint & Repair	0.00	100.00	100.00	0.00	0.00
1,220.79	0.00	100.00	0.00	2053-2000-6600	Supplies - Office	0.00	100.00	968.00	0.00	0.00
13,842.76	6,793.00	12,000.00	0.00	2053-2000-6601	Supplies - Other	0.00	12,000.00	12,000.00	0.00	0.00
65.44	0.00	100.00	0.00	2053-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
31,919.15	31,456.28	30,500.00	0.00	2053-2000-6623	Food	0.00	30,500.00	30,500.00	0.00	0.00
223.22	750.76	1,000.00	0.00	2053-2000-6640	Medical Supplies	0.00	1,000.00	1,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2053-2000-6700	Travel & Training	0.00	450.00	450.00	0.00	0.00
381.67	486.55	450.00	0.00	2053-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,748.29	1,334.02	500.00	0.00	2053-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
49,701.32	73,550.61	49,050.00	0.00		Material and Services Totals:	0.00	50,750.00	49,118.00	0.00	0.00
				E21	Interdepartmental Charges					
48,598.00	51,459.00	44,370.00	0.00	2053-2000-6990	Internal Services	0.00	44,970.00	50,573.00	0.00	0.00
142,660.00	104,001.00	123,441.00	0.00	2053-2000-6991	Facility Services	0.00	124,703.00	124,703.00	0.00	0.00
3,412.00	748.00	392.00	0.00	2053-2000-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
2,973.00	906.00	1,900.00	0.00	2053-2000-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
4,811.00	4,744.00	5,040.00	0.00	2053-2000-6994	Risk Management	0.00	4,583.00	1,986.00	0.00	0.00
9,010.00	8,884.00	9,909.00	0.00	2053-2000-6995	Insurance Liability	0.00	9,010.00	9,010.00	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	178.42	294.00	0.00	2053-2000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
211,464.00	170,920.42	185,346.00	0.00		Interdepartmental Charges Totals:	0.00	184,563.00	187,569.00	0.00	0.00
				E70	Interfund Transfers					
33,725.00	0.00	0.00	0.00	2053-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-9153	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
33,725.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		EXPENDITURES TOTALS:	9.80	235,313.00	664,916.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		DEPARTMENT REVENUES	0.00	45,500.00	664,916.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		DEPARTMENT EXPENSES	9.80	235,313.00	664,916.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(9.80)	(189,813.00)	0.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		FUND REVENUES	0.00	45,500.00	664,916.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		FUND EXPENSES	9.80	235,313.00	664,916.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(9.80)	(189,813.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
863,556.33	790,689.53	680,748.00	0.00		REPORT REVENUES	0.00	45,500.00	664,916.00	0.00	0.00
863,556.33	790,689.53	680,748.00	0.00		REPORT EXPENSES	9.80	235,313.00	664,916.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(9.80)	(189,813.00)	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2054-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-4304	Reimbursements	0.00	15,000.00	1,500.00	0.00	0.00
0.00	487,040.48	450,000.00	0.00	2054-2000-4325	Contracts	0.00	480,000.00	480,000.00	0.00	0.00
0.00	487,040.48	450,000.00	0.00		Charges for Service Totals:	0.00	495,000.00	481,500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2054-2000-4400	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
				R50	Federal Government					
0.00	0.00	0.00	0.00	2054-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	7,000.00	12,000.00	0.00	2054-2000-4625	Reimb - USDA Food	0.00	12,000.00	12,000.00	0.00	0.00
0.00	7,000.00	12,000.00	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	0.00	0.00	2054-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	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	4,000.00	0.00	2054-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	494,040.48	466,000.00	0.00		REVENUES TOTALS:	0.00	507,000.00	493,500.00	0.00	0.00
				E10	Personnel Services					
0.00	114,702.67	253,743.00	0.00	2054-2000-5000	Salaries and Wages	9.76	0.00	284,870.00	0.00	0.00
0.00	970.38	2,700.00	0.00	2054-2000-5011	Overtime	0.00	0.00	2,424.00	0.00	0.00
0.00	8,522.17	19,411.00	0.00	2054-2000-5110	FICA	0.00	0.00	21,978.00	0.00	0.00
0.00	145.57	328.00	0.00	2054-2000-5120	Workmans Compensation Tax	0.00	0.00	324.00	0.00	0.00
0.00	11,026.02	33,300.00	0.00	2054-2000-5130	Medical Insurance	0.00	0.00	36,180.00	0.00	0.00
0.00	243.94	0.00	0.00	2054-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	34.46	43.00	0.00	2054-2000-5133	Life Insurance	0.00	0.00	43.00	0.00	0.00
0.00	81.30	549.00	0.00	2054-2000-5134	Short Term Disability	0.00	0.00	549.00	0.00	0.00
0.00	6,217.06	16,211.00	0.00	2054-2000-5140	Retirement - General	0.00	0.00	17,437.00	0.00	0.00
0.00	2,024.29	4,441.00	0.00	2054-2000-5156	Unemployment Compensation	0.00	0.00	4,309.00	0.00	0.00
0.00	3,100.67	5,075.00	0.00	2054-2000-5157	Workmans Compensation	0.00	0.00	5,746.00	0.00	0.00
0.00	147,068.53	335,801.00	0.00		Personnel Services Totals:	9.76	0.00	373,860.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	200.00	0.00	2054-2000-6200	Contract Services	0.00	200.00	200.00	0.00	0.00
0.00	784.00	4,000.00	0.00	2054-2000-6330	Equipment	0.00	2,000.00	2,000.00	0.00	0.00
0.00	314.99	0.00	0.00	2054-2000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300.00	0.00	2054-2000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6525	Grant Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300.00	0.00	2054-2000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
0.00	420.00	500.00	0.00	2054-2000-6600	Supplies - Office	0.00	500.00	527.00	0.00	0.00
0.00	3,099.57	7,000.00	0.00	2054-2000-6601	Supplies - Other	0.00	5,000.00	7,500.00	0.00	0.00
0.00	12.65	100.00	0.00	2054-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	11,927.62	15,000.00	0.00	2054-2000-6623	Food	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6625	Clothing	0.00	2,000.00	1,500.00	0.00	0.00
0.00	271.10	500.00	0.00	2054-2000-6640	Medical Supplies	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6700	Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	360.00	1,200.00	0.00	2054-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	992.35	1,000.00	0.00	2054-2000-6753	Utilities - Cable TV	0.00	2,000.00	2,000.00	0.00	0.00
0.00	247.67	500.00	0.00	2054-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	18,429.95	30,600.00	0.00		Material and Services Totals:	0.00	30,300.00	32,327.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	11,170.00	0.00	2054-2000-6990	Internal Services	0.00	12,664.00	14,242.00	0.00	0.00
0.00	19,779.00	23,476.00	0.00	2054-2000-6991	Facility Services	0.00	23,716.00	23,716.00	0.00	0.00
0.00	0.00	392.00	0.00	2054-2000-6992	Steering Comm Hardware Chg	0.00	397.00	397.00	0.00	0.00
0.00	0.00	475.00	0.00	2054-2000-6993	Steering Comm User Chg	0.00	500.00	500.00	0.00	0.00
0.00	0.00	265.00	0.00	2054-2000-6994	Risk Management	0.00	470.00	204.00	0.00	0.00
0.00	0.00	521.00	0.00	2054-2000-6995	Insurance Liability	0.00	924.00	924.00	0.00	0.00
0.00	40.00	0.00	0.00	2054-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	100.00	0.00	0.00	2054-2000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	418.54	500.00	0.00	2054-2000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	1,009.99	466.00	0.00	2054-2000-6999	Tech Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	21,347.53	37,265.00	0.00		Interdepartmental Charges Totals:	0.00	39,671.00	40,983.00	0.00	0.00
				E70	Interfund Transfers					
0.00	307,194.47	62,334.00	0.00	2054-2000-9205	Trans - Juvenile	0.00	0.00	46,330.00	0.00	0.00
0.00	307,194.47	62,334.00	0.00		Interfund Transfers Totals:	0.00	0.00	46,330.00	0.00	0.00
0.00	494,040.48	466,000.00	0.00		EXPENDITURES TOTALS:	9.76	69,971.00	493,500.00	0.00	0.00
0.00	494,040.48	466,000.00	0.00		DEPARTMENT REVENUES	0.00	507,000.00	493,500.00	0.00	0.00
0.00	494,040.48	466,000.00	0.00		DEPARTMENT EXPENSES	9.76	69,971.00	493,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(9.76)	437,029.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	494,040.48	466,000.00	0.00		FUND REVENUES	0.00	507,000.00	493,500.00	0.00	0.00
0.00	494,040.48	466,000.00	0.00		FUND EXPENSES	9.76	69,971.00	493,500.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(9.76)	437,029.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	494,040.48	466,000.00	0.00		REPORT REVENUES	0.00	507,000.00	493,500.00	0.00	0.00
0.00	494,040.48	466,000.00	0.00		REPORT EXPENSES	9.76	69,971.00	493,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(9.76)	437,029.00	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

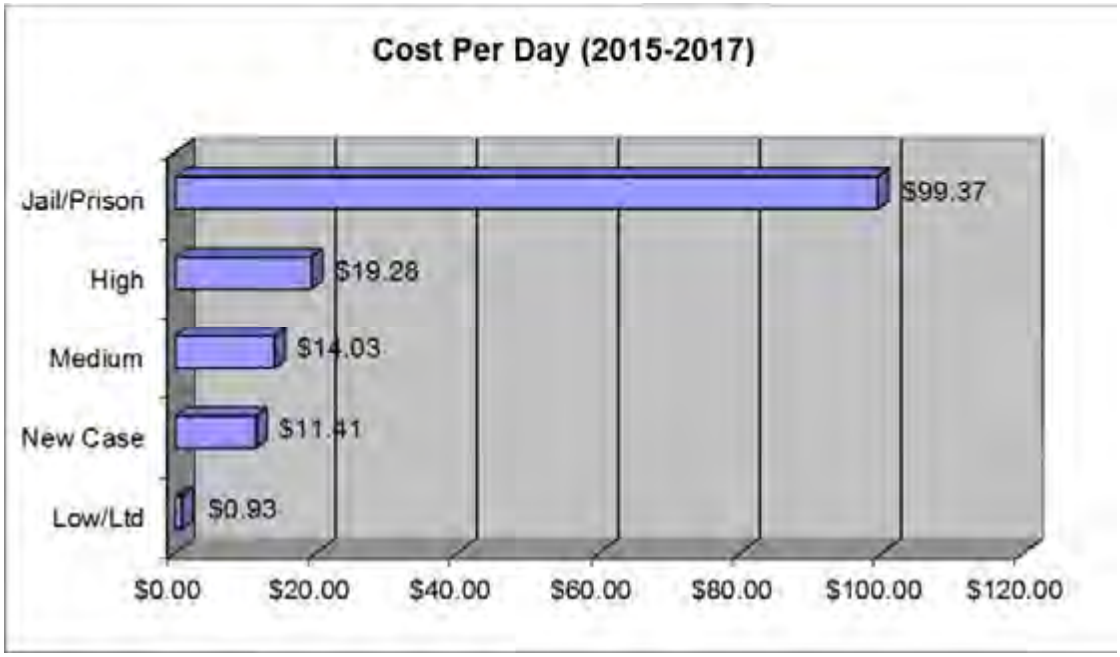
Self-Imposed Services:

- 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 $100 per day.



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;*

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 1035 felony offenders.

Thirteen 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. 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
Restitution	KEBS

- **Sex Offender Team**

2 FTE Probation Officers, 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.

Polygraph Associates of Oregon provides polygraph services and has been a long standing member of this team.

- **Domestic Violence Team**

Klamath County Community Corrections dedicates 2 FTE Parole and Probation Officers to the supervision of Domestic Violence offenders. We currently supervise approximately 100 domestic violence offenders.

Treatment and counseling services for offenders convicted of Domestic Violence will continue to be provided through a contract with Klamath Basin Behavioral Health.

Polygraph Associates of Oregon provides polygraph services for Klamath County and has been a long standing member of this team.

- **Drug Court and Veterans' Court**

Two officers/staff work with these specialized Court Programs

Family Court/Gender Specific Caseload

We created this caseload in February 2013. Recognizing the need to provide different services for females under supervision, we assigned 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 opened a second transition home in December, which provides 24/7 coverage and houses 8 men, with 4 emergency beds.

We partner with Above All Influences to provide oversight at the residences.

As noted above, we now also contract with the Klamath Crisis Center to provide housing for up to four female offenders and emergency housing, as needed.

Klamath County Jail-Sanction Beds

HB 3194 Funding:

In 2013 the Oregon Legislature passed House Bill 3194 (HB 3194). This bill provided additional funding, through the Criminal Justice Commission (CJC) to communities to develop resources and programs to reduce the number of offenders being sent to state prison. The Local Public Safety Coordinating Council (LPSCC) submitted a plan to the County Commissioners outlining the best use of the funds for Klamath County. LPSCC identified the largest gap in our local system was the inability to sanction offenders.

It was 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.

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 hours per day.

Treatment is provided by Klamath County Community Corrections counselors and staff, as well as KBBH.

The capacity of Pod C is 44.

We believe opening Pod C, providing in custody treatment and creating appropriate transition plans locally, coupled with the supervision provided by community corrections and the services provided in our local facility will allow Klamath County to reduce recidivism and create a safer community.

Community Corrections Center:

This Center opened in November 2013 and provides a "one-stop-shop", with all services and programs provided on site at the community corrections building. The services provided at the Center address those factors that contribute to criminality (criminogenic). Below is a list of services currently being provided:

- Alcohol and drug treatment
- GED and credit recovery
- Employment 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
- Tele-medicine

The latest research indicates 70% of a high risk offender's time needs to be structured. The Center's programs not only enhance the services available to offenders, but it also increases accountability and compliance.

Public Service Work Crews & Community Service

This is perhaps the most visible program we have within the community.

This program has been a true asset to the community both as a tool holding offenders accountable through public service work, and as an alternative to custody as part of the Community Justice model.

However, although Public Service Work crews have become an expected component of community corrections, and public service hours are court ordered, they are not required by statute and are not specifically funded.

It is important to recognize the community benefit of this program and the valuable work skills learned by our workers. Involving offenders in activities that enhance their employability is linked to a reduction in new criminal behavior.

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.

<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
    - Forest Service
    - BLM
    - Klamath and Lake Community Action Services
    - Klamath County
        - Road Department
        - Solid Waste

- Property Sales

Significant Changes:

Projected Budget 2016-2017

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

Staff:

No changes

Programs:

Increase in housing

Sanctions:

No changes.

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.

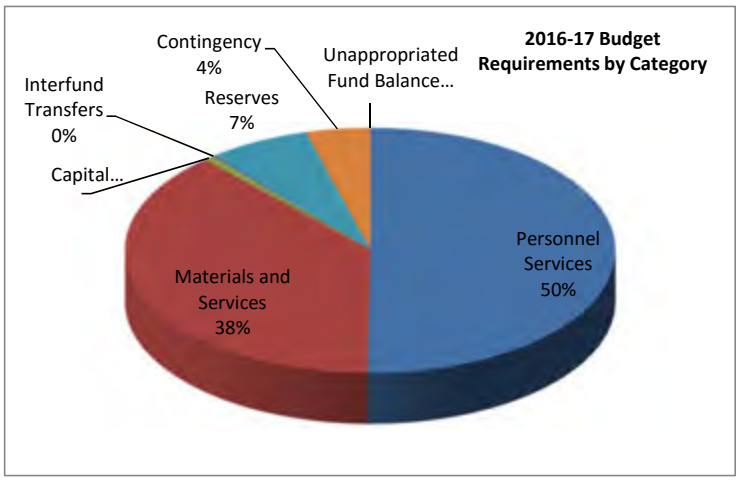
Klamath County Community Corrections will continue to seek other means of funding, including expanding our work crew contracts, collecting offender fees, applying for grants and modifying our current practices, in an effort to provide adequate services for both the offenders and our community.

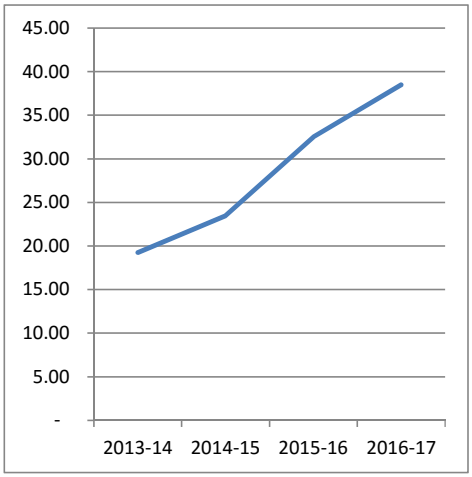
Lastly, Klamath County Community Corrections will continue to partner with individuals, organizations and agencies in our community to expand the services available to offenders and victims.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2060 Community Corrections

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	1,620,975	2,079,238	2,647,345	3,197,246
Materials and Services	1,046,912	1,314,737	1,255,785	2,425,433
Capital Outlay	7,995	94,355	27,000	40,000
Subtotal Current Expenditures	**2,675,882**	**3,488,330**	**3,930,130**	**5,662,679**
Interfund Transfers	68,543	79,937	-	10,680
Reserves	-	-	47,114	427,764
Contingency	-	-	205,114	270,448
Unappropriated Fund Balance	1,415,946	1,235,053	-	-
Subtotal Noncurrent Expenditures	**1,484,489**	**1,314,990**	**252,228**	**708,892**
Total Requirements by Budgetary Category	**4,160,371**	**4,803,320**	**4,182,358**	**6,371,571**
Requirements by Fund				
Community Corrections (2260)	4,160,371	4,803,320	4,182,358	6,371,571
Total Requirements by Fund	**4,160,371**	**4,803,320**	**4,182,358**	**6,371,571**
Resources by Budgetary Category				
Licenses, Fees and Permits	30,492	43,515	135	135
Intergovernmental	3,047,038	2,771,081	2,948,702	4,657,074
Charges for Services	259,624	305,143	259,747	260,376
Investment Earnings	4,715	5,539	6,000	10,000
Interfund Transfers	277,861	260,453	-	10,680
Sale of Capital Assets	-	1,578	-	-
Miscellaneous	3,388	65	200	200
Beginning Fund Balance	537,253	1,415,946	967,574	1,433,106
Total Resources by Budgetary Category	**4,160,371**	**4,803,320**	**4,182,358**	**6,371,571**
Full-Time Employee Equivalents	19.25	23.50	32.50	38.50

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Klamath County	6,371,571	3,197,246	38.50
Total Mandates	**6,371,571**	**3,197,246**	**38.50**





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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	$90,060.08	$1,350.90	$6,889.60	$1,801.20	$34.45	$12,060.00	$0.00	$58.08	$183.00	$10,798.20	$123,235.52
Community Corrections	Filled	Asst Dir Comm Corrections	1.0000	Full-time Non-Union	Non-Union	UF31	7	$83,285.49	$1,249.28	$6,371.34	$1,665.71	$34.45	$12,060.00	$0.00	$14.28	$183.00	$14,158.53	$119,022.09
Community Corrections	Filled	Community Corrections Supervisor	1.0000	Full-time Non-Union	Non-Union	UF30	4	$68,504.47	$1,027.57	$5,240.59	$1,370.09	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,645.76	$100,080.21
Community Corrections	Filled	Community Corrections Manager	1.0000	Full-time Non-Union	Non-Union	UF26	7	$65,248.75	$978.73	$4,991.53	$1,304.97	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,092.29	$95,908.00
Community Corrections	Filled	Community Corrections Supervisor	1.0000	Full-time Non-Union	Non-Union	UF30	2	$63,616.91	$954.25	$4,866.69	$1,272.34	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,814.87	$93,816.80
Community Corrections	Filled	Lead Probation & Parole Officer	1.0000	Full-time FOPPO	FOPPO	PO3-S	7	$72,687.54	$1,090.31	$5,560.60	$1,453.75	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,715.24	$107,954.33
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	4	$61,547.35	$923.21	$4,708.37	$1,230.95	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$10,463.05	$97,319.83
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$53,758.03	$806.37	$4,112.49	$1,075.16	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,138.86	$87,337.80
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$52,192.26	$782.88	$3,992.71	$1,043.85	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,872.68	$85,331.27
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$54,460.17	$816.90	$4,166.20	$1,089.20	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,258.23	$88,237.60
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	3	$58,309.95	$874.65	$4,460.71	$1,166.20	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,912.69	$93,171.10
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	6	$67,725.72	$1,015.89	$5,181.02	$1,354.51	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$11,513.37	$105,237.40
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$53,555.39	$803.33	$4,096.99	$1,071.11	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,104.42	$87,078.12
Community Corrections	Filled	Probation Officer III	0.5000	.5000 FOPPO	FOPPO	PO3	7	$34,072.24	$511.08	$2,606.53	$681.44	$17.29	$8,460.00	$1,251.36	$58.08	$183.00	$5,792.28	$53,633.31
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	3	$59,399.40	$890.99	$4,544.05	$1,187.99	$34.58	$16,920.00	$1,251.36	$58.08	$183.00	$10,097.90	$94,567.35
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	3	$58,748.46	$881.23	$4,494.26	$1,174.97	$34.58	$16,920.00	$1,251.36	$58.08	$183.00	$9,987.24	$93,733.17
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$53,870.12	$808.05	$4,121.06	$1,077.40	$34.58	$16,920.00	$1,251.36	$58.08	$183.00	$9,157.92	$87,481.58
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	7	$72,323.16	$1,084.85	$5,532.72	$1,446.46	$34.58	$16,920.00	$1,251.36	$58.08	$183.00	$12,294.94	$111,129.16
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$54,460.17	$816.90	$4,166.20	$1,089.20	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,258.23	$88,237.60
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,971.28	$764.57	$3,899.30	$1,019.43	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,665.12	$83,766.58
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,971.28	$764.57	$3,899.30	$1,019.43	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,665.12	$83,766.58
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,971.28	$764.57	$3,899.30	$1,019.43	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,665.12	$83,766.58
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,971.28	$764.57	$3,899.30	$1,019.43	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,665.12	$83,766.58
Community Corrections	Vacant	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	1	$50,971.28	$764.57	$3,899.30	$1,019.43	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$8,665.12	$83,766.58
Community Corrections	Filled	Probation Officer III	1.0000	Full-time FOPPO	FOPPO	PO3	2	$55,162.05	$827.43	$4,219.90	$1,103.24	$34.45	$16,920.00	$1,251.36	$58.08	$183.00	$9,377.55	$89,137.06
Community Corrections	Filled	Program Aide	1.0000	Full-time Local 121	Local 121	LH16	2	$37,053.02	$555.80	$2,834.56	$741.06	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,299.01	$59,775.18
Community Corrections	Filled	Program Aide	1.0000	Full-time Local 121	Local 121	LH16	2	$37,531.03	$562.97	$2,871.12	$750.62	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,380.28	$60,387.75
Community Corrections	Filled	Sr. Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH15	3	$37,190.22	$557.85	$2,845.05	$743.80	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,322.34	$59,951.00
Community Corrections	Filled	Sr. Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH14	3	$40,302.47	$604.54	$3,083.14	$806.05	$38.41	$12,060.00	$0.00	$14.28	$183.00	$6,851.42	$63,943.31
Community Corrections	Filled	Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH14	1	$30,032.69	$450.49	$2,297.50	$600.65	$32.13	$12,060.00	$0.00	$14.28	$183.00	$5,105.56	$50,776.30
Community Corrections	Filled	Community Corrections Assistant	1.0000	Full-time Local 121	Local 121	LH14	1	$32,407.43	$486.11	$2,479.17	$648.15	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,509.26	$53,821.85
Community Corrections	Filled	Sr. Work Crew Leader	1.0000	Full-time Local 121	Local 121	LH17	7	$47,323.27	$709.85	$3,620.23	$946.47	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,044.96	$72,936.50
Community Corrections	Vacant	Work Crew Leader	1.0000	Full-time Local 121	Local 121	LH16	1	$35,435.00	$531.53	$2,710.78	$708.70	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,023.95	$57,701.69
Community Corrections	Vacant	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	1	$42,445.69	$636.69	$3,247.10	$848.91	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,215.77	$66,685.89
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	2	$41,798.00	$626.97	$3,197.55	$835.96	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,105.66	$65,855.87
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	2	$42,120.23	$631.80	$3,222.20	$842.40	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,160.44	$66,268.81
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	4	$44,997.44	$674.96	$3,442.30	$899.95	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,649.56	$69,955.95
Community Corrections	Filled	Community Corrections Counselor	1.0000	Full-time Non-Union	Non-Union	UH21	1	$42,173.64	$632.60	$3,226.28	$843.47	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,169.52	$66,337.25
Community Corrections	Vacant	Vict & Fam Jus Coord	1.0000	Full-time Non-	Local 121	LH18	1	$39,074.40	$586.12	$2,989.19	$781.49	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,642.65	$62,365.57
			38.5000					**$2,037,728.62**	**$30,565.93**	**$155,886.24**	**$40,754.57**	**$1,328.63**	**$559,080.00**	**$25,027.20**	**$1,476.72**	**$7,137.00**	**$338,260.21**	**$3,197,245.12**

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Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 Proposed Budget

Account	Description of Item or Project	Amount
2260-2060-2061-2000-70000	Monopad-Training, meetings-allows for class/business video conference	$ 15,000
	Distance learning & remote training	
	Total	$ 15,000

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/22/2016 - 4:52PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2061-2000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
35.00	35.00	135.00	0.00	2061-2000-4101	Fees - NSF Check	0.00	135.00	135.00	0.00	0.00
2,660.00	1,550.00	0.00	0.00	2061-2000-4126	Fees - Compact	0.00	0.00	0.00	0.00	0.00
297.50	764.00	0.00	0.00	2061-2000-4126	Funds - Urinalysis	0.00	0.00	0.00	0.00	0.00
27,499.21	41,166.34	0.00	0.00	2061-2000-4126	Fees - DOR	0.00	0.00	0.00	0.00	0.00
30,491.71	43,515.34	135.00	0.00		Licenses, Fees and Permits Totals:	0.00	135.00	135.00	0.00	0.00
				R30	Charges for Service					
3,340.40	4,190.00	94,947.00	0.00	2061-2000-4300	Charges for Service	0.00	98,400.00	98,400.00	0.00	0.00
0.00	4,024.11	26,800.00	0.00	2061-2000-4304	Reimbursements	0.00	33,500.00	33,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
73,514.00	80,147.42	0.00	0.00	2061-2000-4326	Fees - Supervision	0.00	0.00	0.00	0.00	0.00
9,630.72	10,540.00	0.00	0.00	2061-2000-4326	Electronic Surveillance	0.00	0.00	0.00	0.00	0.00
11,031.00	13,204.00	0.00	0.00	2061-2000-4326	Fees - Public Service	0.00	0.00	0.00	0.00	0.00
30,000.00	15,000.00	0.00	0.00	2061-2000-4326	Jail Diversion	0.00	0.00	0.00	0.00	0.00
8,774.00	9,750.50	0.00	0.00	2061-2000-4326	Reim - SO Polygraph	0.00	0.00	0.00	0.00	0.00
102,936.93	41,121.60	22,000.00	0.00	2061-2000-4326	Revenues - Work Crew	0.00	23,000.00	23,000.00	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
398.00	559.75	0.00	0.00	2061-2000-4326	Subsidy/Housing	0.00	0.00	0.00	0.00	0.00
239,625.05	178,537.38	143,747.00	0.00		Charges for Service Totals:	0.00	154,900.00	154,900.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2061-2000-4390	Internal Service Charges	0.00	0.00	0.00	0.00	0.00
20,000.00	30,000.00	30,000.00	0.00	2061-2000-4398	Intradepartmental Service Chg	0.00	19,476.00	19,476.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	96,606.34	86,000.00	0.00	2061-2000-4398	Charges for Services - Interna	0.00	86,000.00	86,000.00	0.00	0.00
20,000.00	126,606.34	116,000.00	0.00		Interdepartmental Charges Totals:	0.00	105,476.00	105,476.00	0.00	0.00
				R40	Other Local Revenue					
3,387.54	64.86	200.00	0.00	2061-2000-4400	Miscellaneous	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
3,387.54	64.86	200.00	0.00		Other Local Revenue Totals:	0.00	200.00	200.00	0.00	0.00
				R41	Interest					
4,714.83	5,538.67	6,000.00	0.00	2061-2000-4495	Investments - Interest On	0.00	10,000.00	10,000.00	0.00	0.00
4,714.83	5,538.67	6,000.00	0.00		Interest Totals:	0.00	10,000.00	10,000.00	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	26,908.27	310,463.00	0.00	2061-2000-4600	Grants - Federal	0.00	315,000.00	315,000.00	0.00	0.00
11,355.32	0.00	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
11,355.32	26,908.27	310,463.00	0.00		Federal Government Totals:	0.00	315,000.00	315,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2061-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
1,904.94	8,649.66	1,300.00	0.00	2061-2000-4509	SB 1065/2712 Correct & Drug	0.00	3,400.00	3,400.00	0.00	0.00
57,519.00	57,519.00	0.00	0.00	2061-2000-4523	Sheriff Reinvestment Funds	0.00	0.00	0.00	0.00	0.00
2,618,571.50	2,623,454.23	2,616,939.00	0.00	2061-2000-4526	Department - Corrections	0.00	3,745,245.00	3,745,245.00	0.00	0.00
342,740.00	0.00	0.00	0.00	2061-2000-4526	HB 3194	0.00	538,429.00	538,429.00	0.00	0.00
3,020,735.44	2,689,622.89	2,618,239.00	0.00		State of Oregon Totals:	0.00	4,287,074.00	4,287,074.00	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	20,000.00	0.00	0.00	2061-2000-4905	Trans - PERS Reserve	0.00	0.00	0.00	0.00	0.00
69,861.00	0.00	0.00	0.00	2061-2000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
69,861.00	20,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
537,253.34	1,213,430.42	679,971.00	0.00	2061-2000-4995	Beginning Fund Balance	0.00	1,012,015.00	1,012,015.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
537,253.34	1,213,430.42	679,971.00	0.00		Fund Balances Totals:	0.00	1,012,015.00	1,012,015.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		REVENUES TOTALS:	0.00	5,884,800.00	5,884,800.00	0.00	0.00
				E10	Personnel Services					
1,085,605.58	1,372,785.32	1,715,164.00	0.00	2061-2000-5000	Salaries and Wages	38.50	2,037,729.00	2,037,729.00	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
80,350.84	101,238.17	131,210.00	0.00	2061-2000-5110	FICA	0.00	155,886.00	155,886.00	0.00	0.00
592.91	771.83	1,108.00	0.00	2061-2000-5120	Workmans Compensation Tax	0.00	1,329.00	1,329.00	0.00	0.00
226,262.97	271,762.83	430,560.00	0.00	2061-2000-5130	Medical Insurance	0.00	559,080.00	559,080.00	0.00	0.00
13,297.98	63,344.70	19,837.00	0.00	2061-2000-5131	VEBA	0.00	25,027.00	25,027.00	0.00	0.00
1,158.24	1,400.49	1,202.00	0.00	2061-2000-5133	Life Insurance	0.00	1,477.00	1,477.00	0.00	0.00
399.50	976.55	5,856.00	0.00	2061-2000-5134	Short Term Disability	0.00	7,137.00	7,137.00	0.00	0.00
133,262.10	188,076.29	245,811.00	0.00	2061-2000-5140	Retirement - General	0.00	318,747.00	318,747.00	0.00	0.00
23,999.31	23,285.90	32,279.00	0.00	2061-2000-5141	Retirement - PERS	0.00	19,513.00	19,513.00	0.00	0.00
0.00	1,089.27	0.00	0.00	2061-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
24,899.84	24,043.70	30,015.00	0.00	2061-2000-5156	Unemployment Compensation	0.00	30,566.00	30,566.00	0.00	0.00
31,145.83	30,462.48	34,303.00	0.00	2061-2000-5157	Workmans Compensation	0.00	40,755.00	40,755.00	0.00	0.00
1,620,975.10	2,079,237.53	2,647,345.00	0.00		Personnel Services Totals:	38.50	3,197,246.00	3,197,246.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2061-2000-6100	Insurance	0.00	7,500.00	7,500.00	0.00	0.00
1,651.19	4,198.44	2,500.00	0.00	2061-2000-6120	Committee Expenses	0.00	6,500.00	6,500.00	0.00	0.00
5,910.00	6,724.75	10,000.00	0.00	2061-2000-6200	Contract Services	0.00	183,277.00	633,277.00	0.00	0.00
0.00	2,406.54	0.00	0.00	2061-2000-6200	Contract Personnel Services	0.00	11,800.00	11,800.00	0.00	0.00
826.42	154.30	600.00	0.00	2061-2000-6203	Legal Notice Publish	0.00	3,500.00	3,500.00	0.00	0.00
1,740.95	1,598.88	1,500.00	0.00	2061-2000-6205	Shredding Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	60.00	500.00	0.00	2061-2000-6207	Testing & Evaluation	0.00	1,400.00	1,400.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6232	Software Support	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6235	Janitorial Services	0.00	20,000.00	20,000.00	0.00	0.00
2,072.19	0.00	2,000.00	0.00	2061-2000-6244	Copies & Contract Exp	0.00	2,700.00	2,700.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6244	CQI Services	0.00	28,000.00	28,000.00	0.00	0.00
10,255.12	9,229.23	8,000.00	0.00	2061-2000-6244	Electronic Surveillance	0.00	25,000.00	25,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
171,370.00	0.00	0.00	0.00	2061-2000-6244	HB 3194 Contracted Services	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	2061-2000-6244	KBBH Jail Diversion	0.00	0.00	0.00	0.00	0.00
1,095.00	0.00	0.00	0.00	2061-2000-6245	Outpatient Alcohol Drug Trtmt	0.00	0.00	0.00	0.00	0.00
30,075.00	36,993.00	30,000.00	0.00	2061-2000-6245	Polygraph	0.00	42,500.00	42,500.00	0.00	0.00
8,802.56	1,060.05	2,500.00	0.00	2061-2000-6245	Urinalysis	0.00	5,000.00	5,000.00	0.00	0.00
7,025.18	7,116.00	5,000.00	0.00	2061-2000-6245	Release Subsidy	0.00	25,000.00	25,000.00	0.00	0.00
81,501.31	85,008.00	70,020.00	0.00	2061-2000-6245	Sex Offender Treatment	0.00	105,000.00	105,000.00	0.00	0.00
0.00	531.49	0.00	0.00	2061-2000-6245	Transition Center	0.00	35,000.00	35,000.00	0.00	0.00
3,098.46	50,400.00	50,400.00	0.00	2061-2000-6245	Women Victim Services	0.00	80,400.00	80,400.00	0.00	0.00
50,400.00	0.00	0.00	0.00	2061-2000-6245	Vet Expense	0.00	0.00	0.00	0.00	0.00
0.00	785.36	2,500.00	0.00	2061-2000-6246	Transition House	0.00	77,500.00	77,500.00	0.00	0.00
45.00	1,494.00	1,000.00	0.00	2061-2000-6260	Physician Services	0.00	2,840.00	2,840.00	0.00	0.00
0.00	0.00	7,500.00	0.00	2061-2000-6260	Provider Reimbursement	0.00	7,500.00	7,500.00	0.00	0.00
4,172.00	9,550.36	7,500.00	0.00	2061-2000-6261	Transportation	0.00	22,000.00	22,000.00	0.00	0.00
15,118.00	30,759.69	18,000.00	0.00	2061-2000-6261	Housing Expense	0.00	144,000.00	144,000.00	0.00	0.00
285.00	415.00	1,000.00	0.00	2061-2000-6261	Medical Expenses	0.00	2,500.00	2,500.00	0.00	0.00
175.00	964.00	1,500.00	0.00	2061-2000-6261	Dental Expenses	0.00	4,000.00	4,000.00	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
778.64	178.00	66,572.00	0.00	2061-2000-6267	MH AD Services	0.00	66,572.00	66,572.00	0.00	0.00
1,655.00	2,154.10	3,500.00	0.00	2061-2000-6310	Dues & Fees	0.00	6,000.00	6,000.00	0.00	0.00
1,900.70	517.63	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
12,582.79	9,037.89	9,000.00	0.00	2061-2000-6330	Equipment	0.00	15,000.00	15,000.00	0.00	0.00
59.78	0.00	3,500.00	0.00	2061-2000-6330	Office Equipment	0.00	3,500.00	3,500.00	0.00	0.00
100.00	0.00	2,280.00	0.00	2061-2000-6331	Office Furniture	0.00	5,000.00	5,000.00	0.00	0.00
4,500.00	5,764.95	5,420.00	0.00	2061-2000-6331	Computer Software	0.00	5,000.00	5,000.00	0.00	0.00
5,723.07	675.89	1,000.00	0.00	2061-2000-6332	Computer Equipment	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	1,500.00	0.00	2061-2000-6332	Tools	0.00	1,500.00	1,500.00	0.00	0.00
159.75	10,772.96	2,500.00	0.00	2061-2000-6333	Vehicle Outfitting	0.00	5,000.00	5,000.00	0.00	0.00
19,809.96	16,850.93	34,000.00	0.00	2061-2000-6333	Vehicle Fuel	0.00	32,575.00	32,575.00	0.00	0.00
0.00	75.75	125.00	0.00	2061-2000-6405	Irrigation Taxes	0.00	125.00	125.00	0.00	0.00
9,700.00	2,700.00	9,700.00	0.00	2061-2000-6406	9-1-1 Communications	0.00	2,700.00	2,700.00	0.00	0.00
78,916.69	90,000.00	64,980.00	0.00	2061-2000-6511	Batters' Education	0.00	70,008.00	70,008.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	110.00	200.00	0.00	2061-2000-6517	Refunds	0.00	400.00	400.00	0.00	0.00
2,166.00	1,642.00	2,000.00	0.00	2061-2000-6530	Rent	0.00	4,000.00	4,000.00	0.00	0.00
27.82	1,146.20	1,670.00	0.00	2061-2000-6531	Supplies Equipment Rent	0.00	1,670.00	1,670.00	0.00	0.00
630.42	3,907.82	7,000.00	0.00	2061-2000-6536	Vehicle Maint & Repair	0.00	10,700.00	10,700.00	0.00	0.00
6,122.40	531.00	30,000.00	0.00	2061-2000-6538	Building Maint & Repair	0.00	19,000.00	19,000.00	0.00	0.00
7,475.14	2,953.92	2,500.00	0.00	2061-2000-6600	Supplies - Office	0.00	9,500.00	9,500.00	0.00	0.00
9,348.75	8,396.58	10,000.00	0.00	2061-2000-6601	Supplies - Other	0.00	18,500.00	18,500.00	0.00	0.00
216.86	3,540.49	3,500.00	0.00	2061-2000-6602	Copier Maint & Supplies	0.00	9,400.00	9,400.00	0.00	0.00
3,095.61	145.17	600.00	0.00	2061-2000-6603	Postage	0.00	600.00	600.00	0.00	0.00
835.00	0.00	2,500.00	0.00	2061-2000-6604	Publications & Periodicals	0.00	2,500.00	2,500.00	0.00	0.00
0.00	13,003.98	12,323.00	0.00	2061-2000-6609	Supplies - Urinalysis	0.00	22,000.00	22,000.00	0.00	0.00
4,204.84	3,901.75	5,000.00	0.00	2061-2000-6612	Janitorial Supplies	0.00	5,000.00	5,000.00	0.00	0.00
4,282.58	4,036.58	3,200.00	0.00	2061-2000-6621	Uniform Maint & Repair	0.00	4,200.00	4,200.00	0.00	0.00
964.50	328.00	2,000.00	0.00	2061-2000-6621	Supplies - Identification	0.00	2,000.00	2,000.00	0.00	0.00
1,087.14	2,909.10	7,500.00	0.00	2061-2000-6622	Supplies - Ammunition	0.00	15,000.00	15,000.00	0.00	0.00
833.28	1,417.58	4,200.00	0.00	2061-2000-6623	Food	0.00	4,500.00	4,500.00	0.00	0.00
8,138.73	7,446.64	15,500.00	0.00	2061-2000-6624	Work Crew Program	0.00	13,500.00	13,500.00	0.00	0.00
2,689.19	4,512.24	2,500.00	0.00	2061-2000-6625	Clothing	0.00	14,600.00	14,600.00	0.00	0.00
3,391.40	1,737.88	4,500.00	0.00	2061-2000-6630	Tires	0.00	8,000.00	8,000.00	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
706.91	151.55	1,500.00	0.00	2061-2000-6641	Drugs & Pharmacy	0.00	4,000.00	4,000.00	0.00	0.00
0.00	2,975.73	0.00	0.00	2061-2000-6650	Books	0.00	23,000.00	23,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6653	Supplies - Activities	0.00	5,000.00	5,000.00	0.00	0.00
480.00	2,980.76	1,500.00	0.00	2061-2000-6700	Travel & Training	0.00	71,000.00	71,000.00	0.00	0.00
5,515.55	11,147.45	7,000.00	0.00	2061-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	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
15,983.82	19,621.11	12,000.00	0.00	2061-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2061-2000-6750	Utilities	0.00	500.00	500.00	0.00	0.00
0.00	71.22	400.00	0.00	2061-2000-6750	Utilities - Gas	0.00	1,600.00	1,600.00	0.00	0.00
1,861.02	2,044.34	3,900.00	0.00	2061-2000-6751	Utilities - Water & Sewer	0.00	4,200.00	4,200.00	0.00	0.00
1,005.85	1,232.17	1,750.00	0.00	2061-2000-6752	Utilities - Electricity	0.00	3,200.00	3,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-6753	Utilities - Cable TV	0.00	1,176.00	1,176.00	0.00	0.00
2,571.00	2,653.70	3,049.00	0.00	2061-2000-6753	Garbage Pickup	0.00	4,200.00	4,200.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
15,863.16	24,361.12	24,700.00	0.00	2061-2000-6755	Telephone	0.00	35,000.00	35,000.00	0.00	0.00
400.55	2,968.54	0.00	0.00	2061-2000-6756	Data Service Charges	0.00	19,370.00	19,370.00	0.00	0.00
661,402.28	520,051.81	599,089.00	0.00		Material and Services Totals:	0.00	1,416,713.00	1,866,713.00	0.00	0.00
				E21	Interdepartmental Charges					
82,486.00	83,942.00	84,787.00	0.00	2061-2000-6990	Internal Services	0.00	114,218.00	123,942.00	0.00	0.00
136,022.00	130,930.00	133,463.00	0.00	2061-2000-6991	Facility Services	0.00	161,251.00	161,251.00	0.00	0.00
10,575.00	11,220.00	13,720.00	0.00	2061-2000-6992	Steering Comm Hardware Chg	0.00	13,895.00	13,895.00	0.00	0.00
7,930.00	10,419.00	13,300.00	0.00	2061-2000-6993	Steering Comm User Chg	0.00	14,500.00	14,500.00	0.00	0.00
10,767.00	9,729.00	9,532.00	0.00	2061-2000-6994	Risk Management	0.00	10,484.00	4,544.00	0.00	0.00
20,161.00	18,217.00	18,741.00	0.00	2061-2000-6995	Insurance Liability	0.00	20,612.00	20,612.00	0.00	0.00
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
(157,481.57)	392,481.00	0.00	0.00	2061-2000-6998	Treatment Services C Pod	0.00	450,000.00	0.00	0.00	0.00
197,100.00	9,600.00	197,100.00	0.00	2061-2000-6998	Jail Pod Program	0.00	0.00	0.00	0.00	0.00
57,519.00	57,519.00	0.00	0.00	2061-2000-6998	Sheriff Reinvestment Funds	0.00	0.00	0.00	0.00	0.00
0.00	8,475.32	4,500.00	0.00	2061-2000-6998	Fees - Internal	0.00	16,200.00	16,200.00	0.00	0.00
0.00	386.00	118,578.00	0.00	2061-2000-6999	Contract Services - Internal	0.00	119,000.00	119,000.00	0.00	0.00
0.00	13,410.35	15,600.00	0.00	2061-2000-6999	Office Supplies - Internal	0.00	21,700.00	21,700.00	0.00	0.00
0.00	3,411.56	3,500.00	0.00	2061-2000-6999	Postage - Internal	0.00	4,800.00	4,800.00	0.00	0.00
0.00	7,226.01	7,500.00	0.00	2061-2000-6999	Tech Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	31.82	0.00	0.00	2061-2000-6999	Solid Waste Fees - Internal	0.00	500.00	500.00	0.00	0.00
365,078.43	756,998.06	620,321.00	0.00		Interdepartmental Charges Totals:	0.00	950,160.00	503,944.00	0.00	0.00
				E30	Capital Outlay					
7,995.00	0.00	0.00	0.00	2061-2000-7000	Equipment	0.00	15,000.00	15,000.00	0.00	0.00
0.00	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
7,995.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2061-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2061-2000-8802	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				E70	Interfund Transfers					
68,543.00	79,937.00	0.00	0.00	2061-2000-9003	Trans - Equipment Reserve	0.00	10,680.00	10,680.00	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
68,543.00	79,937.00	0.00	0.00		Interfund Transfers Totals:	0.00	10,680.00	10,680.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	3,000.00	0.00	2061-2000-9800	Operating Contingency	0.00	152,501.00	148,717.00	0.00	0.00
0.00	0.00	3,000.00	0.00		Contigencies Totals:	0.00	152,501.00	148,717.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	5,000.00	0.00	2061-2000-9900	Reserve Future Expenditures	0.00	142,500.00	142,500.00	0.00	0.00
0.00	0.00	5,000.00	0.00		Fund Balance & Reserves Totals:	0.00	142,500.00	142,500.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,213,430.42	867,999.77	0.00	0.00	2061-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,213,430.42	867,999.77	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		EXPENDITURES TOTALS:	38.50	5,884,800.00	5,884,800.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		DEPARTMENT REVENUES	0.00	5,884,800.00	5,884,800.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		DEPARTMENT EXPENSES	38.50	5,884,800.00	5,884,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	(38.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,937,424.23	4,304,224.17	3,874,755.00	0.00		FUND REVENUES	0.00	5,884,800.00	5,884,800.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		FUND EXPENSES	38.50	5,884,800.00	5,884,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Community Corrections Totals:	(38.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
3,937,424.23	4,304,224.17	3,874,755.00	0.00		REPORT REVENUES	0.00	5,884,800.00	5,884,800.00	0.00	0.00
3,937,424.23	4,304,224.17	3,874,755.00	0.00		REPORT EXPENSES	38.50	5,884,800.00	5,884,800.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(38.50)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2064-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
4,605.99	0.00	0.00	0.00	2064-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
10,341.17	54,549.66	20,000.00	0.00	2064-2000-4509	HB 2145 County Share	0.00	55,000.00	55,000.00	0.00	0.00
14,947.16	54,549.66	20,000.00	0.00		State of Oregon Totals:	0.00	55,000.00	55,000.00	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
208,000.00	15,184.56	0.00	0.00	2064-2000-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
208,000.00	15,184.56	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	202,515.16	188,489.00	0.00	2064-2000-4995	Beginning Fund Balance	0.00	270,507.00	270,507.00	0.00	0.00
0.00	202,515.16	188,489.00	0.00		Fund Balances Totals:	0.00	270,507.00	270,507.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		REVENUES TOTALS:	0.00	325,507.00	325,507.00	0.00	0.00
				E20	Material and Services					
0.00	1,541.85	300.00	0.00	2064-2000-6120	Committee Expenses	0.00	1,800.00	1,800.00	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	6,000.00	3,000.00	0.00	2064-2000-6206	Special Projects	0.00	30,000.00	30,000.00	0.00	0.00
0.00	26.35	0.00	0.00	2064-2000-6233	Website Hosting Services	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	2064-2000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	325.00	0.00	2064-2000-6600	Supplies - Office	0.00	350.00	350.00	0.00	0.00
432.00	98.88	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
432.00	7,667.08	6,375.00	0.00		Material and Services Totals:	0.00	35,300.00	35,300.00	0.00	0.00
				E21	Interdepartmental Charges					
20,000.00	30,000.00	30,000.00	0.00	2064-2000-6998	Intradepartmental Admin Chgs	0.00	19,476.00	19,476.00	0.00	0.00
0.00	21.62	0.00	0.00	2064-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
20,000.00	30,021.62	30,000.00	0.00		Interdepartmental Charges Totals:	0.00	19,476.00	19,476.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	172,114.00	0.00	2064-2000-9800	Operating Contingency	0.00	91,731.00	91,731.00	0.00	0.00
0.00	0.00	172,114.00	0.00		Contigencies Totals:	0.00	91,731.00	91,731.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	2064-2000-9900	Reserve Future Expenditures	0.00	179,000.00	179,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	179,000.00	179,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
202,515.16	234,560.68	0.00	0.00	2064-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
202,515.16	234,560.68	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		EXPENDITURES TOTALS:	0.00	325,507.00	325,507.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		DEPARTMENT REVENUES	0.00	325,507.00	325,507.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		DEPARTMENT EXPENSES	0.00	325,507.00	325,507.00	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
222,947.16	272,249.38	208,489.00	0.00		FUND REVENUES	0.00	325,507.00	325,507.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		FUND EXPENSES	0.00	325,507.00	325,507.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
222,947.16	272,249.38	208,489.00	0.00		REPORT REVENUES	0.00	325,507.00	325,507.00	0.00	0.00
222,947.16	272,249.38	208,489.00	0.00		REPORT EXPENSES	0.00	325,507.00	325,507.00	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: 03/18/2016 - 10:16AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2260	Community Corrections					
				2060	Community Corrections					
				R42	Sale of Capital Assets					
0.00	1,578.25	0.00	0.00	3050-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	1,578.25	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	145,331.50	0.00	0.00	3050-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	79,937.00	0.00	0.00	3050-2000-4926	Trans - Community Corrections	0.00	10,680.00	10,680.00	0.00	0.00
0.00	225,268.50	0.00	0.00		Interfund Transfers Totals:	0.00	10,680.00	10,680.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	99,114.00	0.00	3050-2000-4995	Beginning Fund Balance	0.00	150,584.00	150,584.00	0.00	0.00
0.00	0.00	99,114.00	0.00		Fund Balances Totals:	0.00	150,584.00	150,584.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		REVENUES TOTALS:	0.00	161,264.00	161,264.00	0.00	0.00
				E30	Capital Outlay					
0.00	94,354.50	27,000.00	0.00	3050-2000-7011	Vehicles Other	0.00	25,000.00	25,000.00	0.00	0.00
0.00	94,354.50	27,000.00	0.00		Capital Outlay Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	30,000.00	0.00	3050-2000-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contigencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	42,114.00	0.00	3050-2000-9910	Reserve Capital Outlay	0.00	106,264.00	106,264.00	0.00	0.00
0.00	0.00	42,114.00	0.00		Fund Balance & Reserves Totals:	0.00	106,264.00	106,264.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	132,492.25	0.00	0.00	3050-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	132,492.25	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		EXPENDITURES TOTALS:	0.00	161,264.00	161,264.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		DEPARTMENT REVENUES	0.00	161,264.00	161,264.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		DEPARTMENT EXPENSES	0.00	161,264.00	161,264.00	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	226,846.75	99,114.00	0.00		FUND REVENUES	0.00	161,264.00	161,264.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		FUND EXPENSES	0.00	161,264.00	161,264.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	226,846.75	99,114.00	0.00		REPORT REVENUES	0.00	161,264.00	161,264.00	0.00	0.00
0.00	226,846.75	99,114.00	0.00		REPORT EXPENSES	0.00	161,264.00	161,264.00	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: Emergency Management FY 2017 Proposed Budget

Department Mission:

The mission of Klamath County Emergency Management is to create and maintain an Emergency Management Program that meets the intent and requirements of ORS 401 in planning, preparing and providing for the prevention of, response to, recovery from, and 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 2015)

- Planning
  - EOP update, including hazard analyses
  - Identify potential public assistance applicants
  - Natural Hazards Mitigation Plan update
  - Convene Natural Hazard Committee twice per year (*completed)*
  - Complete OEM's capability assessment (*completed)*
  - Complete NIMS assessment (*completed)*

- Training
  - Twenty (20) hrs. EM related training
  - Complete NIMS training (*completed)*
  - Complete Professional Development Series (7 courses) (*completed)*
  - Participate OEM Workshop (April 2016)
  - 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
  - Submit EMERS, After Action Reports, and Corrective Actions/Improvement Plans within 30 days of exercise, actual occurrence, or special event activity
  - Track and report corrective action items quarterly

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
- 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: Emergency Management FY 2017 Proposed Budget

Department Overview:

Emergency Management is a coordinating entity that seeks to manage the planning and 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 a basic 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. Radio operators are volunteers and currently the state of Oregon is reorganizing its association; the Klamath County Emergency Manager is on the emergency communications sub-committee and is assisting the state with these issues.

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 FTE Emergency Manager. One vehicle is supported. The program supports community education and volunteer training.

Projected funding for EMPG is $72,629 in FY 16/17, a 12% increase over last fiscal year.

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.

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.

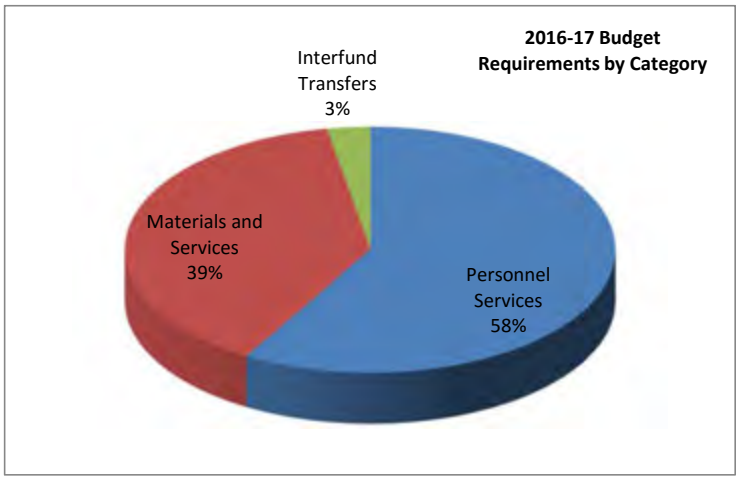
Development of a robust volunteer program is essential, both for on-going operations and response to major incidents. Developing Community Emergency Response Teams with volunteer oversight is a top priority.

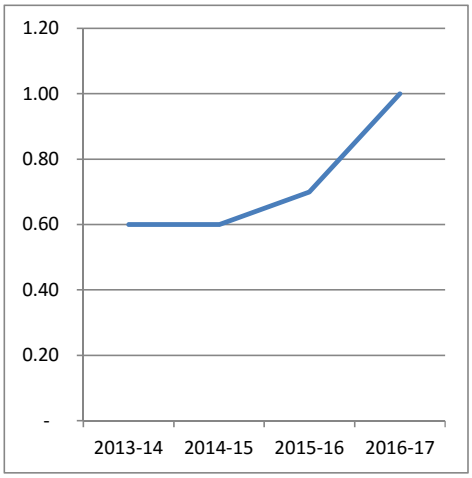
Communication with the general public is under-developed. Greater use of the web and social media is currently being expounded upon.

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2080 Emergency Management

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	53,452	41,012	77,636	75,754
Materials and Services	50,335	59,746	48,304	50,200
Subtotal Current Expenditures	**103,787**	**100,758**	**125,940**	**125,954**
Interfund Transfers	3,719	3,719	3,720	3,720
Subtotal Noncurrent Expenditures	**3,719**	**3,719**	**3,720**	**3,720**
Total Requirements by Budgetary Category	**107,506**	**104,477**	**129,660**	**129,674**
Requirements by Fund				
General Fund (1000)	107,506	104,477	129,660	129,674
Total Requirements by Fund	**107,506**	**104,477**	**129,660**	**129,674**
Resources by Budgetary Category				
Intergovernmental	59,199	56,443	64,830	64,837
Charges for Services	420	-	-	-
Interfund Transfers	47,887	48,034	64,830	64,837
Total Resources by Budgetary Category	**107,506**	**104,477**	**129,660**	**129,674**
Full-Time Employee Equivalents	0.60	0.60	0.70	1.00

Mandate	**Total Cost**	**Personnel Services**	**FTE**
Emergency Management	129,674	75,754	1.00
Total Mandates	**129,674**	**75,754**	**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	
Emergency Management	Filled	County Emergency Manager	1.0000	Full-time Non-Union	Non-Union	DF9	1	$55,154.03	$827.31	$4,219.28	$1,103.08	$34.45	$4,800.00	$0.00	$58.08	$183.00	$9,376.18	$75,755.42
			1.0000					**$55,154.03**	**$827.31**	**$4,219.28**	**$1,103.08**	**$34.45**	**$4,800.00**	**$0.00**	**$58.08**	**$183.00**	**$9,376.18**	**$75,755.42**

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 7:30AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2080	Emergency Management					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	2081-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
420.00	0.00	0.00	0.00	2081-2000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-4323	Revenues - Radio Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2801-2000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
420.00	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	2081-2000-4400	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
				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	64,837.00	0.00	0.00
59,199.00	56,443.00	64,830.00	0.00	2081-2000-4628	Oregon Emergency Mgt	0.00	72,629.00	0.00	0.00	0.00
59,199.00	56,443.00	64,830.00	0.00		Federal Government Totals:	0.00	72,629.00	64,837.00	0.00	0.00
				R70	Interfund Transfers					
47,887.31	48,034.17	64,830.00	0.00	2081-2000-4900	Trans - General Non Dept	0.00	63,737.00	64,837.00	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
47,887.31	48,034.17	64,830.00	0.00		Interfund Transfers Totals:	0.00	63,737.00	64,837.00	0.00	0.00
107,506.31	104,477.17	129,660.00	0.00		REVENUES TOTALS:	0.00	136,366.00	129,674.00	0.00	0.00
				E10	Personnel Services					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
42,829.86	33,168.00	51,638.00	0.00	2081-2000-5000	Salaries and Wages	1.00	53,412.00	55,154.00	0.00	0.00
0.00	3,417.68	0.00	0.00	2081-2000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
3,276.49	2,798.79	3,950.00	0.00	2081-2000-5110	FICA	0.00	3,904.99	4,219.00	0.00	0.00
20.44	24.07	35.00	0.00	2081-2000-5120	Workmans Compensation Tax	0.00	34.68	34.00	0.00	0.00
0.00	0.00	11,100.00	0.00	2081-2000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2081-2000-5131	VEBA	0.00	4,800.00	4,800.00	0.00	0.00
48.30	0.00	14.00	0.00	2081-2000-5133	Life Insurance	0.00	58.08	58.00	0.00	0.00
16.50	0.00	183.00	0.00	2081-2000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
5,230.50	0.00	8,779.00	0.00	2081-2000-5140	Retirement - General	0.00	8,677.76	9,376.00	0.00	0.00
985.19	640.31	904.00	0.00	2081-2000-5156	Unemployment Compensation	0.00	765.68	827.00	0.00	0.00
1,044.94	963.25	1,033.00	0.00	2081-2000-5157	Workmans Compensation	0.00	1,020.91	1,103.00	0.00	0.00
53,452.22	41,012.10	77,636.00	0.00		Personnel Services Totals:	1.00	72,857.10	75,754.00	0.00	0.00
				E20	Material and Services					
0.00	542.15	750.00	0.00	2081-2000-6001	Advertising	0.00	500.00	500.00	0.00	0.00
0.00	395.49	1,000.00	0.00	2081-2000-6120	Committee Expenses	0.00	750.00	750.00	0.00	0.00
0.00	79.00	0.00	0.00	2081-2000-6234	Lock Repair & Replace	0.00	0.00	0.00	0.00	0.00
220.00	170.00	250.00	0.00	2081-2000-6310	Dues & Fees	0.00	250.00	250.00	0.00	0.00
524.98	8,242.33	2,250.00	0.00	2081-2000-6330	Equipment	0.00	1,971.90	1,593.00	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	0.00	0.00	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
1,017.51	209.85	1,500.00	0.00	2081-2000-6333	Vehicle Fuel	0.00	1,200.00	700.00	0.00	0.00
0.00	0.00	600.00	0.00	2081-2000-6406	9-1-1 Communications	0.00	0.00	0.00	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	1,487.45	0.00	0.00	2081-2000-6511	Public Outreach	0.00	1,232.00	1,232.00	0.00	0.00
0.00	0.00	2,400.00	0.00	2081-2000-6530	Rent	0.00	2,400.00	2,400.00	0.00	0.00
1,124.95	0.00	1,500.00	0.00	2081-2000-6535	Equipment Maint & Repair	0.00	1,200.00	500.00	0.00	0.00
242.08	280.18	1,200.00	0.00	2081-2000-6536	Vehicle Maint & Repair	0.00	1,200.00	1,200.00	0.00	0.00
0.00	375.00	0.00	0.00	2081-2000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
767.96	377.43	1,332.00	0.00	2081-2000-6600	Supplies - Office	0.00	1,000.00	700.00	0.00	0.00
793.38	271.60	800.00	0.00	2081-2000-6601	Supplies - Other	0.00	800.00	700.00	0.00	0.00
39.37	0.00	50.00	0.00	2081-2000-6603	Postage	0.00	50.00	50.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	2081-2000-6650	Books	0.00	0.00	0.00	0.00	0.00
1,672.51	2,672.68	309.00	0.00	2081-2000-6700	Travel & Training	0.00	14,810.00	6,100.00	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
1,297.18	845.42	1,500.00	0.00	2081-2000-6752	Utilities - Electricity	0.00	1,200.00	1,200.00	0.00	0.00
1,298.17	683.88	700.00	0.00	2081-2000-6755	Telephone	0.00	700.00	700.00	0.00	0.00
0.00	237.58	0.00	0.00	2081-2000-6756	Data Service Charges	0.00	650.00	650.00	0.00	0.00
8,998.09	16,870.04	16,141.00	0.00		Material and Services Totals:	0.00	29,913.90	19,225.00	0.00	0.00
				E21	Interdepartmental Charges					
27,866.00	27,820.00	24,864.00	0.00	2081-2000-6990	Internal Services	0.00	23,771.00	25,071.00	0.00	0.00
10,072.00	8,655.00	0.00	0.00	2081-2000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
750.00	3,740.00	2,352.00	0.00	2081-2000-6992	Steering Comm Hardware Chg	0.00	2,382.00	2,382.00	0.00	0.00
915.00	453.00	1,900.00	0.00	2081-2000-6993	Steering Comm User Chg	0.00	1,000.00	1,000.00	0.00	0.00
604.00	395.00	395.00	0.00	2081-2000-6994	Risk Management	0.00	353.00	153.00	0.00	0.00
1,130.00	740.00	777.00	0.00	2081-2000-6995	Insurance Liability	0.00	694.00	694.00	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	431.90	1,100.00	0.00	2081-2000-6998	Vehicle Fuel - Internal	0.00	1,100.00	1,100.00	0.00	0.00
0.00	622.72	700.00	0.00	2081-2000-6999	Office Supplies - Internal	0.00	500.00	500.00	0.00	0.00
0.00	18.41	75.00	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
41,337.00	42,876.03	32,163.00	0.00		Interdepartmental Charges Totals:	0.00	29,875.00	30,975.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2081-2000-7005	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					
3,719.00	3,719.00	3,720.00	0.00	2081-2000-9003	Trans - Equipment Reserve	0.00	3,720.00	3,720.00	0.00	0.00
3,719.00	3,719.00	3,720.00	0.00		Interfund Transfers Totals:	0.00	3,720.00	3,720.00	0.00	0.00
107,506.31	104,477.17	129,660.00	0.00		EXPENDITURES TOTALS:	1.00	136,366.00	129,674.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
107,506.31	104,477.17	129,660.00	0.00		DEPARTMENT REVENUES	0.00	136,366.00	129,674.00	0.00	0.00
107,506.31	104,477.17	129,660.00	0.00		DEPARTMENT EXPENSES	1.00	136,366.00	129,674.00	0.00	0.00
0.00	0.00	0.00	0.00		Emergency Management Totals:	(1.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
107,506.31	104,477.17	129,660.00	0.00		FUND REVENUES	0.00	136,366.00	129,674.00	0.00	0.00
107,506.31	104,477.17	129,660.00	0.00		FUND EXPENSES	1.00	136,366.00	129,674.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
107,506.31	104,477.17	129,660.00	0.00		REPORT REVENUES	0.00	136,366.00	129,674.00	0.00	0.00
107,506.31	104,477.17	129,660.00	0.00		REPORT EXPENSES	1.00	136,366.00	129,674.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

Klamath County, Oregon
2016-2017 Budget Financial Presentation
2090 State Courts

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	365,082	364,080
Subtotal Current Expenditures	**-**	**-**	**365,082**	**364,080**
Total Requirements by Budgetary Category	**-**	**-**	**365,082**	**364,080**
Requirements by Fund				
General Fund (1000)	-	-	365,082	364,080
Total Requirements by Fund	**-**	**-**	**365,082**	**364,080**
Resources by Budgetary Category				
Interfund Transfers	-	-	365,082	364,080
Total Resources by Budgetary Category	**-**	**-**	**365,082**	**364,080**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personal Services**	**FTE**
State Courts	364,080	-	-
Total Mandates	**364,080**	**-**	**-**

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: 03/18/2016 - 10:23AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				2090	State Courts					
				R70	Interfund Transfers					
0.00	0.00	365,082.00	0.00	2091-2000-4900	Trans - General Non Dept	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		Interfund Transfers Totals:	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		REVENUES TOTALS:	0.00	370,200.00	364,080.00	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	334,923.00	0.00	2091-2000-6991	Facility Services	0.00	338,162.00	338,162.00	0.00	0.00
0.00	0.00	10,168.00	0.00	2091-2000-6994	Risk Management	0.00	10,802.00	4,682.00	0.00	0.00
0.00	0.00	19,991.00	0.00	2091-2000-6995	Insurance Liability	0.00	21,236.00	21,236.00	0.00	0.00
0.00	0.00	365,082.00	0.00		Interdepartmental Charges Totals:	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		EXPENDITURES TOTALS:	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		DEPARTMENT REVENUES	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		DEPARTMENT EXPENSES	0.00	370,200.00	364,080.00	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	365,082.00	0.00		FUND REVENUES	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		FUND EXPENSES	0.00	370,200.00	364,080.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	365,082.00	0.00		REPORT REVENUES	0.00	370,200.00	364,080.00	0.00	0.00
0.00	0.00	365,082.00	0.00		REPORT EXPENSES	0.00	370,200.00	364,080.00	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
2016-2017 Budget Financial Presentation
1000 PERS Reserve

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personal Services	-	-	500	500
Subtotal Current Expenditures	**-**	**-**	**500**	**500**
Interfund Transfers	-	20,000	-	-
Reserves	-	-	190,000	190,000
Contingency	-	-	15,000	21,000
Unappropriated Fund Balance	197,665	210,465	-	-
Subtotal Noncurrent Expenditures	**197,665**	**230,465**	**205,000**	**211,000**
Total Requirements by Budgetary Category	**197,665**	**230,465**	**205,500**	**211,500**
Requirements by Fund				
PERS Reserve (2010)	197,665	230,465	205,500	211,500
Total Requirements by Fund	**197,665**	**230,465**	**205,500**	**211,500**
Resources by Budgetary Category				
Investment Earnings	696	595	500	500
Interfund Transfers	26,017	32,166	-	-
Miscellaneous	-	39	-	-
Beginning Fund Balance	170,952	197,665	205,000	211,000
Total Resources by Budgetary Category	**197,665**	**230,465**	**205,500**	**211,500**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personnel Services**	**FTE**
PERS Reserve	211,500		-
Total Mandates	**211,500**	**-**	**-**

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

User: jlink
Printed: 03/21/2016 - 1:18PM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2010	PERS Holding					
				1000	Non-Departmental					
				R40	Other Local Revenue					
0.00	38.80	0.00	0.00	0000-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	38.80	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
695.80	595.92	500.00	0.00	0000-2000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
695.80	595.92	500.00	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
12,255.42	15,055.85	0.00	0.00	0000-2000-4923	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
12,389.68	15,200.48	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
1,371.50	1,909.58	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
26,016.60	32,165.91	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
170,952.22	197,664.62	205,000.00	0.00	0000-2000-4995	Beginning Fund Balance	0.00	211,000.00	211,000.00	0.00	0.00
170,952.22	197,664.62	205,000.00	0.00		Fund Balances Totals:	0.00	211,000.00	211,000.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		REVENUES TOTALS:	0.00	211,500.00	211,500.00	0.00	0.00
				E10	Personnel Services					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	500.00	0.00	0000-2000-5141	Retirement - PERS	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-2000-5141	Retirement - PERS RHIA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	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	20,000.00	0.00	0.00	0000-2000-9206	Trans - Klamath Corr	0.00	0.00	0.00	0.00	0.00
0.00	20,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	15,000.00	0.00	0000-2000-9800	Operating Contingency	0.00	21,000.00	21,000.00	0.00	0.00
0.00	0.00	15,000.00	0.00		Contigencies Totals:	0.00	21,000.00	21,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	190,000.00	0.00	0000-2000-9900	Reserve Future Expenditures	0.00	190,000.00	190,000.00	0.00	0.00
0.00	0.00	190,000.00	0.00		Fund Balance & Reserves Totals:	0.00	190,000.00	190,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
197,664.62	210,465.25	0.00	0.00	0000-2000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
197,664.62	210,465.25	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		EXPENDITURES TOTALS:	0.00	211,500.00	211,500.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		DEPARTMENT REVENUES	0.00	211,500.00	211,500.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		DEPARTMENT EXPENSES	0.00	211,500.00	211,500.00	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
197,664.62	230,465.25	205,500.00	0.00		FUND REVENUES	0.00	211,500.00	211,500.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		FUND EXPENSES	0.00	211,500.00	211,500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		PERS Holding Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
197,664.62	230,465.25	205,500.00	0.00		REPORT REVENUES	0.00	211,500.00	211,500.00	0.00	0.00
197,664.62	230,465.25	205,500.00	0.00		REPORT EXPENSES	0.00	211,500.00	211,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Klamath County, Oregon
2016-2017 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: Public Works FY 2017 Proposed Budget

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

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 26 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

Successes and Challenges:

Successes:
- Longevity of work force – 14 out of 35.5 employees with > 20 years
- Proactive Bridge Replacement Program
- $90M in the bank – Previous visionaries who worked in the Public Works Department created the Road Reserve fund. They were aware that Safety Net payments would potentially someday be eliminated. Their goal was to build enough of a savings to be able to rely on interest as a source of income to contribute to maintaining the County road system.

Challenges:
- Longevity of work force – Large payouts at retirement, need to keep succession plan up to date. 22 out of 35.5 FTE over 55 years of age.
- Forest Payments based on actual cut as of 16/17 fiscal year. Potential "Safety Net" extensions are probably completely dead in Washington.
- Cost of doing business continues to increase.
- Low interest rates.

Budget Overview:

- Major Revenue: Motor Vehicle Apportionment is the biggest funding source. Federal Forest Receipts have declined and will be solely based on the actual cut revenue from federal forest lands. Motor Vehicle Apportionments vary based on fuel used and number of vehicles registered in Klamath County.

- Major Expenditures: Major expenditures for the public works department are chip oil and rock which are the main materials used to chip seal roads, contracts for services for snow plowing and road reconstruction, bridge reconstruction costs and personnel. Other significant costs to our department are equipment, fuel, auto & equipment parts and equipment repair.

Significant Changes:

- Chip Seal Cycle: In the past, the County Road Department has worked on a 5-year chip seal cycle in order to maintain the road network. Beginning two years ago, the chip seal cycle changed to every 7-8 years. As revenues decrease and costs increase, we will be concentrating on the relatively high volume collector streets. Low volume local streets will be chip sealed less frequently. Some of the collector roads which had gone past the 5 year cycle showed significant distress this February, we are planning to get at least some collectors back on the 5 year plan.

- 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 35.5 employees.

Key issues:

- Reconstruction of the Altamont corridor – This year's phase (Laverne Ave – Phase II) is from Avalon Street to Altamont.
- 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.

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Department: Weed Control FY 2017 Proposed Budget

Department Mission:

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

Mandated Services:

569.355 State and counties to control noxious weeds. The state and the respective counties shall control any weeds designated as noxious by the state or the respective counties in any such county on land under their respective ownerships. Weed Control performs the County's required duties under ORS 569.355.

Self Mandated Services:

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

The County Commissioners have declared all lands within Klamath County a Weed Control District and have declared a list of Noxious Weeds within the County (Order No. 2016-041). They have also appointed a County Weed Supervisor to conduct the duties outlined in ORS 569.370 & County Code 401.510.

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

1) Find noxious weeds growing on land within the County

2) Serves notices to control noxious weeds

3) Issues citations for violations of County Code

4) Controls or otherwise destroys noxious weeds on land within the Weed Control District

Department Overview:

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

Successes and Challenges:

Weed Control remains entirely independent of the County General Fund. Weed Control has worked hard to provide quality service to our customers and has substantially reduced noxious weed infestations. In the past five years we have discovered and worked to control six new weeds that were not previously known to exist in the County, and one of these was not previously known to exist in the State. Still, we are faced with an ever present threat of new invaders that have the potential to cause severe negative economic and biological impacts on our County. In the recent past our funding has been relatively 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 is another challenge we face. We only offer seasonal work and few people are able to remain for several years in a seasonal employment situation.

Budget Overview:

Weed Control is self supported through acquisition of contracts with outside Local, State, and Federal Agencies, a few private companies and land owners and through grants for weed control work. We operate at our cost of providing service. Our start and end dates of every season are dictated by the weather but we generally are able to perform about $230,000.00 in contract and internal service work each season. The Board of County Commissioners annually sets our fee schedule (Resolution No. 2016-015) which allows us to charge an overhead on labor. This overhead is used to cover our department expenses. At the start of every year it is critical that we have sufficient Net Working Capital to cover start-up expenses for supplies, equipment and chemicals. We are also faced with having to make payroll for 1 to 2 months before we receive payment for work we have performed.

Significant Changes:

Seasonal full time employment status for Driver/Helpers now makes them eligible for Klamath County's benefit package including health insurance and sick leave 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. We are also now paying for three separate insurance policies which has greatly increased our overhead expenses.

Key issues:

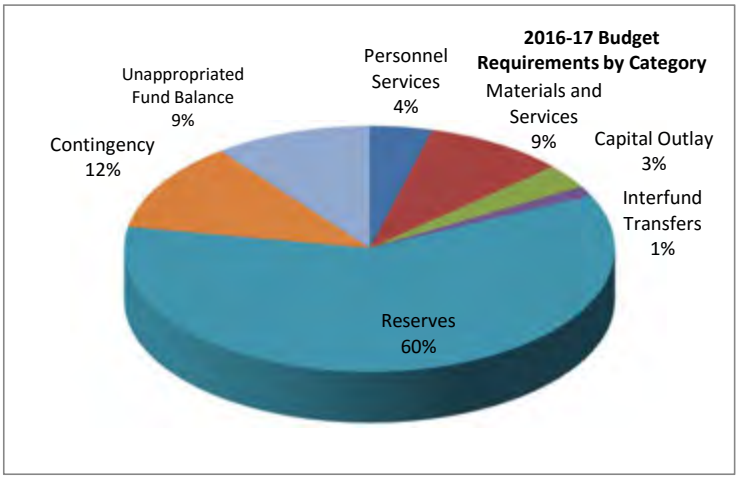
We currently need to replace our two most senior applicators. We have had the jobs posted for several months and to date have no qualified applicants. If we are not able to replace these two applicators it will substantially impact our ability to generate income.

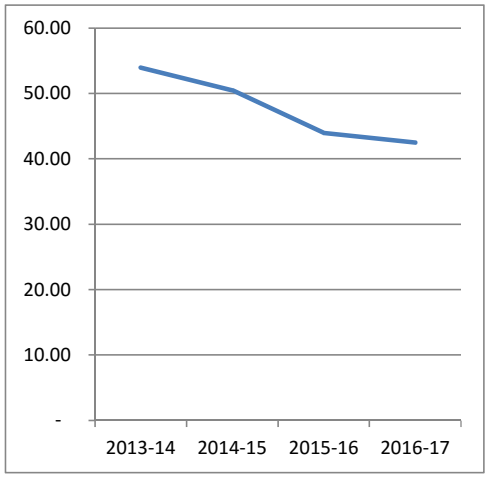
Klamath County, Oregon
2016-2017 Budget Financial Presentation
3010 Public Works

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	3,634,181	3,226,138	3,994,839	3,945,272
Materials and Services	5,593,175	7,159,307	7,682,760	8,933,662
Capital Outlay	2,489,031	3,354,128	3,989,100	3,053,750
Subtotal Current Expenditures	**11,716,387**	**13,739,573**	**15,666,699**	**15,932,684**
Interfund Transfers	2,115,000	2,135,810	1,258,000	1,258,000
Reserves	31,639,306	35,230,551	61,954,300	57,519,150
Contingency	-	-	11,374,901	11,336,566
Unappropriated Fund Balance	69,689,120	62,081,651	10,000,000	10,000,000
Subtotal Noncurrent Expenditures	**103,443,426**	**99,448,012**	**84,587,201**	**80,113,716**
Total Requirements by Budgetary Category	**115,159,813**	**113,187,585**	**100,253,900**	**96,046,400**
Requirements by Fund				
Road (2310)	111,872,116	109,936,977	98,262,000	94,003,000
Klamath Falls Streets (2311)	2,825,387	2,714,371	1,513,000	1,607,000
Weed Control (5030)	462,310	536,237	478,900	436,400
Total Requirements by Fund	**115,159,813**	**113,187,585**	**100,253,900**	**96,046,400**
Resources by Budgetary Category				
Intergovernmental	10,775,412	10,558,377	5,387,000	5,497,000
Charges for Services	395,566	544,208	438,000	389,000
Investment Earnings	399,501	279,507	629,900	468,500
Interfund Transfers	415,000	475,810	408,000	408,000
Sale of Capital Assets	11,500	-	10,000	10,000
Miscellaneous	19,841	1,258	1,000	1,000
Beginning Fund Balance	103,142,993	101,328,425	93,380,000	89,272,900
Total Resources by Budgetary Category	**115,159,813**	**113,187,585**	**100,253,900**	**96,046,400**
Full-Time Employee Equivalents	53.98	50.48	43.98	42.50

Klamath County, Oregon
2016-2017 Budget Financial Presentation
3010 Public Works

Mandate	Total Cost	Personnel Services	FTE
Road Operating	45,887,000	3,812,026	40.50
Road Reserve	46,200,000	-	-
Bicycle Trail	166,000	-	-
Klamath Falls Streets	1,607,000	-	-
Equipment Reserve	1,750,000	-	-
Weed Control	436,400	133,246	2.00
Total Mandates	**96,046,400**	**3,945,272**	**42.50**





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	Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF28	7	$70,538.40	$1,058.08	$5,396.19	$1,410.77	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,991.53	$102,686.69
Public Works	Filled	Foreman (Shop)	1.0000	Full-time Non-Union	Non-Union	UF26	5	$61,126.47	$916.90	$4,676.17	$1,222.53	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,391.50	$90,625.30
Public Works	Filled	Address Permit Coord	1.0000	Full-time Non-Union	Non-Union	UH20	7	$48,893.54	$733.40	$3,740.36	$977.87	$34.45	$12,060.00	$0.00	$14.28	$183.00	$8,311.90	$74,948.80
Public Works	Filled	Utility Worker II	1.0000	Full-time Local 701	Local 701	EH02	7	$46,121.21	$691.82	$3,528.27	$922.42	$34.45	$12,960.00	$0.00	$0.00	$0.00	$7,840.60	$72,098.78
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,462.06	$726.93	$3,707.35	$969.24	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,238.55	$75,098.58
Public Works	Filled	Sign Person II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,929.45	$763.94	$3,896.10	$1,018.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,658.01	$78,260.54
Public Works	Filled	Chief of Party	1.0000	Full-time Non-Union	Non-Union	UH23	7	$58,184.02	$872.76	$4,451.08	$1,163.68	$34.45	$12,060.00	$0.00	$14.28	$183.00	$9,891.28	$86,854.55
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$54,529.31	$817.94	$4,171.49	$1,090.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,269.98	$82,873.76
Public Works	Filled	Foreman (Road)	1.0000	Full-time Non-Union	Non-Union	UF26	7	$67,614.16	$1,014.21	$5,172.48	$1,352.28	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,494.41	$98,939.28
Public Works	Filled	Engineer I	1.0000	Full-time Non-Union	Non-Union	UH25	7	$61,658.61	$924.88	$4,716.88	$1,233.17	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,481.96	$91,307.24
Public Works	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	7	$40,068.72	$601.03	$3,065.26	$801.37	$34.45	$12,060.00	$0.00	$14.28	$183.00	$6,811.68	$63,639.80
Public Works	Filled	Environmental Res. Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	$67,661.16	$1,014.92	$5,176.08	$1,353.22	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,502.40	$98,999.51
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	1	$43,843.94	$657.66	$3,354.06	$876.88	$34.45	$12,960.00	$0.00	$0.00	$0.00	$7,453.47	$69,180.46
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,929.45	$763.94	$3,896.10	$1,018.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,658.01	$78,260.54
Public Works	Filled	Assistant Public Works Director	1.0000	Full-time Non-Union	Non-Union	UF31	7	$86,523.74	$1,297.86	$6,619.07	$1,730.47	$34.45	$12,060.00	$0.00	$14.28	$183.00	$14,709.04	$123,171.91
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,462.06	$726.93	$3,707.35	$969.24	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,238.55	$75,098.58
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$55,598.51	$833.98	$4,253.29	$1,111.97	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,451.75	$84,243.95
Public Works	Filled	Lubeman	1.0000	Full-time Local 701	Local 701	EH03	7	$49,431.30	$741.47	$3,781.49	$988.63	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,403.32	$76,340.67
Public Works	Filled	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	7	$50,929.45	$763.94	$3,896.10	$1,018.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,658.01	$78,260.54
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,462.06	$726.93	$3,707.35	$969.24	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,238.55	$75,098.58
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$56,667.71	$850.02	$4,335.08	$1,133.35	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,633.51	$85,614.13
Public Works	Filled	Bridgeman I	1.0000	Full-time Local 701	Local 701	EH03	7	$48,462.06	$726.93	$3,707.35	$969.24	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,238.55	$75,098.58
Public Works	Filled	Roadside Vegetation Manager	0.5000	.50 Non-Union	Non-Union	UF25	4	$27,016.03	$405.24	$2,066.73	$540.32	$17.23	$6,030.00	$0.00	$7.14	$91.50	$4,592.72	$40,766.91
Public Works	Filled	Bridgeman II	1.0000	Full-time Local 701	Local 701	EH04	7	$51,124.58	$766.87	$3,911.03	$1,022.49	$34.58	$12,960.00	$0.00	$0.00	$0.00	$8,691.18	$78,510.74
Public Works	Filled	Road Construction Insp I	1.0000	Full-time Non-Union	Non-Union	UH22	7	$64,603.03	$969.05	$4,942.13	$1,292.06	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,982.52	$95,080.52
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$56,667.71	$850.02	$4,335.08	$1,133.35	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,633.51	$85,614.13
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$54,529.31	$817.94	$4,171.49	$1,090.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,269.98	$82,873.76
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,929.45	$763.94	$3,896.10	$1,018.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,658.01	$78,260.54
Public Works	Filled	Sign Person III	1.0000	Full-time Local 701	Local 701	EH05	7	$56,667.71	$850.02	$4,335.08	$1,133.35	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,633.51	$85,614.13
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	$56,667.71	$850.02	$4,335.08	$1,133.35	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,633.51	$85,614.13
Public Works	Filled	Public Works Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	$67,181.16	$1,007.72	$5,139.36	$1,343.62	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,420.80	$98,384.39
Public Works	Filled	Weed Control Person II	1.0000	Full-time Local 701	Local 701	EH04	7	$50,929.45	$763.94	$3,896.10	$1,018.59	$34.45	$12,960.00	$0.00	$0.00	$0.00	$8,658.01	$78,260.54
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	1	$43,294.50	$649.42	$3,312.03	$865.89	$34.45	$12,960.00	$0.00	$0.00	$0.00	$7,360.06	$68,476.35
Public Works	Filled	Public Works Director	1.0000	Department Head	Non-union	DF17	7	$97,464.24	$1,461.96	$7,456.01	$1,949.28	$34.45	$12,060.00	$0.00	$58.08	$183.00	$16,568.92	$137,235.96
Public Works	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	3	$28,971.49	$434.57	$2,216.32	$579.43	$34.45	$12,060.00	$0.00	$14.28	$183.00	$4,925.15	$49,418.69
Public Works	Vacant	Engineering Aide II	1.0000	Full-time Local 121	Local 121	LH16	1	$34,522.37	$517.84	$2,640.96	$690.45	$34.45	$12,060.00	$0.00	$14.28	$183.00	$5,868.80	$56,532.14
Public Works	Vacant	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	1	$39,836.74	$597.55	$3,047.51	$796.73	$34.45	$12,960.00	$0.00	$0.00	$0.00	$6,772.25	$64,045.24
Public Works	Vacant	County Engineer	1.0000	Full-time Non-Union	Non-Union	UF30	1	$58,996.87	$884.95	$4,513.26	$1,179.94	$34.45	$12,060.00	$0.00	$14.28	$183.00	$10,029.47	$87,896.22
Public Works	Vacant	Road Construction Insp II	1.0000	Full-time Non-Union	Non-Union	UH25	1	$46,521.89	$697.83	$3,558.92	$930.44	$34.45	$12,060.00	$0.00	$14.28	$183.00	$7,908.72	$71,909.54
Public Works	Filled	Asst. Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF27	7	$67,181.16	$1,007.72	$5,139.36	$1,343.62	$34.45	$12,060.00	$0.00	$14.28	$183.00	$11,420.80	$98,384.39
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	$53,460.11	$801.90	$4,089.70	$1,069.20	$34.45	$12,960.00	$0.00	$0.00	$0.00	$9,088.22	$81,503.58
Public Works	Vacant	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		Overtime						$200,000.00	$3,000.00	$15,300.00	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$222,300.00
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	$1,050.00	$5,355.00	$1,400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,900.00	$89,705.00
Public Works		Retirement Payout						$125,000.00	$1,875.00	$9,562.50	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$138,937.50
			40.50					**$2,616,662.93**	**$39,249.94**	**$200,174.71**	**$52,333.26**	**$1,395.44**	**$509,130.00**	**$0.00**	**$293.70**	**$3,202.50**	**$389,582.70**	**$3,812,025.19**
Public Works	Filled	Weed Control Supervisor	0.5000	.50 Non-Union	Non-Union	UF25	4	$27,016.03	$405.24	$2,066.73	$540.32	$17.23	$6,030.00	$0.00	$7.14	$91.50	$4,592.72	$40,766.91
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	7	$20,698.66	$310.48	$1,583.45	$413.97	$17.23	$6,030.00	$0.00	$7.14	$91.50	$3,518.77	$32,671.20
Public Works/Weed	Vacant	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	1	$15,911.50	$238.67	$1,217.23	$318.23	$17.23	$6,030.00	$0.00	$7.14	$91.50	$2,704.95	$26,536.45
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	1	$15,911.50	$238.67	$1,217.23	$318.23	$17.23	$6,030.00	$0.00	$7.14	$91.50	$2,704.95	$26,536.45

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/Weed	Vacant	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/Weed		Overtime						$6,060.00	$90.90	$463.59	$121.20	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,735.69
			2.00					**$85,597.69**	**$1,283.97**	**$6,548.22**	**$1,711.95**	**$68.90**	**$24,120.00**	**$0.00**	**$28.56**	**$366.00**	**$13,521.41**	**$133,246.70**
			42.50					**$2,702,260.62**	**$40,533.91**	**$206,722.94**	**$54,045.21**	**$1,464.34**	**$533,250.00**	**$0.00**	**$322.26**	**$3,568.50**	**$403,104.11**	**$3,945,271.88**

Klamath County, Oregon
Budget Addendum for Capital Outlay

2016-17 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	$ 159,000.00
	Total	**$ 159,000.00**
	Road Reserve	
2310-3010-3013-3000-70320	Bridge Construction - Bridge Deck & Grind (2) TBD	$ 1,000,000.00
2310-3010-3013-3000-70330	Altamont Project - Construction/Design for Laverne Ave	$ 1,000,000.00
	Total	**$ 2,000,000.00**
	Equipment Reserve	
2310-3010-3050-3000-70000	Equipment - Broom/Line Truck/Roller/Water Truck/Zipper/Snow Blower Head	$ 679,650.00
	Total	**$ 679,650.00**
	Total	$ 3,053,650

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General Ledger

Budget Analysis

User: vnoel
Printed: 03/23/2016 - 7:40AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2310	Road					
				3010	Road					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3011-3000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
156,173.76	96,622.59	50,000.00	0.00	3011-3000-4304	Reimbursements	0.00	50,000.00	50,000.00	0.00	0.00
18,509.85	23,309.20	12,000.00	0.00	3011-3000-4305	Rental Income	0.00	12,000.00	12,000.00	0.00	0.00
0.00	15,898.79	0.00	0.00	3011-3000-4306	Settlements - Insurance	0.00	1,000.00	1,000.00	0.00	0.00
3,590.21	0.00	1,000.00	0.00	3011-3000-4331	Receipts - Bond	0.00	1,000.00	1,000.00	0.00	0.00
178,273.82	135,830.58	63,000.00	0.00		Charges for Service Totals:	0.00	64,000.00	64,000.00	0.00	0.00
				R31	Interdepartmental Charges					
5,000.00	8,133.47	10,000.00	0.00	3011-3000-4398	Intradepartmental Service Chg	0.00	10,000.00	10,000.00	0.00	0.00
0.00	2,633.17	0.00	0.00	3011-3000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	102,396.05	100,000.00	0.00	3011-3000-4398	Charges for Services - Interna	0.00	100,000.00	100,000.00	0.00	0.00
5,000.00	113,162.69	110,000.00	0.00		Interdepartmental Charges Totals:	0.00	110,000.00	110,000.00	0.00	0.00
				R40	Other Local Revenue					
19,840.78	1,257.86	1,000.00	0.00	3011-3000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
19,840.78	1,257.86	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
152,780.66	119,496.47	300,000.00	0.00	3011-3000-4495	Investments - Interest On	0.00	250,000.00	250,000.00	0.00	0.00
152,780.66	119,496.47	300,000.00	0.00		Interest Totals:	0.00	250,000.00	250,000.00	0.00	0.00
				R42	Sale of Capital Assets					
11,500.00	0.00	10,000.00	0.00	3011-3000-4499	Sales - Surplus Property	0.00	10,000.00	10,000.00	0.00	0.00
11,500.00	0.00	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					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
5,503,455.08	5,291,245.24	265,000.00	0.00	3011-3000-4604	Receipts - Federal Forest	0.00	375,000.00	375,000.00	0.00	0.00
606,095.08	0.00	575,000.00	0.00	3011-3000-4631	Funds - Federal STP	0.00	575,000.00	575,000.00	0.00	0.00
3,006.73	1,183.88	1,000.00	0.00	3011-3000-4631	Leases - Mineral	0.00	1,000.00	1,000.00	0.00	0.00
103.25	452.97	1,000.00	0.00	3011-3000-4631	Sales - BLM Land	0.00	1,000.00	1,000.00	0.00	0.00
6,112,660.14	5,292,882.09	842,000.00	0.00		Federal Government Totals:	0.00	952,000.00	952,000.00	0.00	0.00
				R51	State of Oregon					
4,616,123.70	4,701,568.61	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	516,435.30	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
4,616,123.70	5,218,003.91	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	14,431.75	0.00	0.00	3011-3000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	36,500.00	0.00	0.00	3011-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
2,000.00	50,931.75	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
40,880,765.76	43,137,725.99	41,000,000.00	0.00	3011-3000-4995	Beginning Fund Balance	0.00	40,000,000.00	40,000,000.00	0.00	0.00
40,880,765.76	43,137,725.99	41,000,000.00	0.00		Fund Balances Totals:	0.00	40,000,000.00	40,000,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		REVENUES TOTALS:	0.00	45,887,000.00	45,887,000.00	0.00	0.00
				E10	Personnel Services					
2,307,085.84	2,080,902.75	2,349,724.00	0.00	3011-3000-5000	Salaries and Wages	40.50	2,291,663.00	2,291,663.00	0.00	0.00
57,188.41	0.00	0.00	0.00	3011-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
76,622.31	41,605.35	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
173,999.41	154,935.11	204,616.00	0.00	3011-3000-5110	FICA	0.00	200,175.00	200,175.00	0.00	0.00
1,300.74	1,090.40	1,452.00	0.00	3011-3000-5120	Workmans Compensation Tax	0.00	1,395.00	1,395.00	0.00	0.00
395,513.02	366,026.23	482,250.00	0.00	3011-3000-5130	Medical Insurance	0.00	509,130.00	509,130.00	0.00	0.00
0.00	13,733.36	0.00	0.00	3011-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
392.48	352.34	294.00	0.00	3011-3000-5133	Life Insurance	0.00	294.00	294.00	0.00	0.00
319.60	521.60	3,203.00	0.00	3011-3000-5134	Short Term Disability	0.00	3,203.00	3,203.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
354,536.31	341,433.20	395,974.00	0.00	3011-3000-5140	Retirement - General	0.00	389,583.00	389,583.00	0.00	0.00
55,751.92	37,144.04	46,808.00	0.00	3011-3000-5156	Unemployment Compensation	0.00	39,250.00	39,250.00	0.00	0.00
79,264.06	60,467.17	53,494.00	0.00	3011-3000-5157	Workmans Compensation	0.00	52,333.00	52,333.00	0.00	0.00
3,501,974.10	3,098,211.55	3,862,815.00	0.00		Personnel Services Totals:	40.50	3,812,026.00	3,812,026.00	0.00	0.00
				E20	Material and Services					
0.00	10,111.84	10,500.00	0.00	3011-3000-6100	Insurance	0.00	11,250.00	11,250.00	0.00	0.00
12,611.51	48,632.65	0.00	0.00	3011-3000-6101	Insurance - Pollution Liabilty	0.00	51,000.00	51,000.00	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
1,096,834.63	115,129.85	475,000.00	0.00	3011-3000-6200	Contract Services	0.00	500,000.00	500,000.00	0.00	0.00
0.00	198,938.41	175,000.00	0.00	3011-3000-6200	Contract Personnel Services	0.00	300,000.00	300,000.00	0.00	0.00
1,250.52	2,835.01	2,000.00	0.00	3011-3000-6203	Legal Notice Publish	0.00	3,000.00	3,000.00	0.00	0.00
0.00	212.50	100.00	0.00	3011-3000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
1,540.00	1,585.00	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
3,859.81	1,198.00	5,000.00	0.00	3011-3000-6250	Contract Maintenance	0.00	3,500.00	3,500.00	0.00	0.00
1,165.85	1,219.07	4,000.00	0.00	3011-3000-6251	Survey Expense	0.00	4,000.00	4,000.00	0.00	0.00
34,150.85	17,946.05	25,000.00	0.00	3011-3000-6310	Dues & Fees	0.00	25,000.00	25,000.00	0.00	0.00
1,000.00	1,087.00	1,500.00	0.00	3011-3000-6320	CDL Physicals	0.00	1,500.00	1,500.00	0.00	0.00
0.00	4,485.56	5,000.00	0.00	3011-3000-6330	Equipment	0.00	5,000.00	5,000.00	0.00	0.00
307.76	0.00	1,000.00	0.00	3011-3000-6330	Office Equipment	0.00	1,000.00	1,000.00	0.00	0.00
3,517.23	5,347.80	7,000.00	0.00	3011-3000-6331	Computer Software	0.00	7,000.00	7,000.00	0.00	0.00
2,825.59	4,845.34	15,000.00	0.00	3011-3000-6332	Tools	0.00	15,000.00	15,000.00	0.00	0.00
73,697.70	65,407.88	150,000.00	0.00	3011-3000-6333	Vehicle Fuel	0.00	150,000.00	150,000.00	0.00	0.00
229,894.37	181,999.26	400,000.00	0.00	3011-3000-6333	Vehicle Fuel - Diesel	0.00	400,000.00	400,000.00	0.00	0.00
0.00	206.15	500.00	0.00	3011-3000-6404	Special Assessments	0.00	500.00	500.00	0.00	0.00
0.00	3,023.21	3,500.00	0.00	3011-3000-6405	Irrigation Taxes	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6406	9-1-1 Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Malin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Merrill	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Bonanza	0.00	0.00	0.00	0.00	0.00
0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	6,166.02	40,000.00	0.00	3011-3000-6531	Supplies Equipment Rent	0.00	40,000.00	40,000.00	0.00	0.00
44,693.06	81,100.34	60,000.00	0.00	3011-3000-6535	Equipment Maint & Repair	0.00	80,000.00	80,000.00	0.00	0.00
149,430.04	92,527.14	150,000.00	0.00	3011-3000-6536	Vehicle Maint & Repair	0.00	130,000.00	130,000.00	0.00	0.00
8,964.26	6,566.02	30,000.00	0.00	3011-3000-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00
0.00	1,965.69	3,000.00	0.00	3011-3000-6539	Elevator Maintenance & Repair	0.00	3,000.00	3,000.00	0.00	0.00
1,469.78	4,814.00	2,000.00	0.00	3011-3000-6539	Grounds Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
0.00	121,263.20	0.00	0.00	3011-3000-6540	Road Repair and Maint	0.00	130,000.00	130,000.00	0.00	0.00
4,846.03	856.51	3,000.00	0.00	3011-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
71,328.68	42,153.86	45,000.00	0.00	3011-3000-6601	Supplies - Other	0.00	45,000.00	45,000.00	0.00	0.00
731.81	1,203.09	1,000.00	0.00	3011-3000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
946.68	145.10	250.00	0.00	3011-3000-6603	Postage	0.00	250.00	250.00	0.00	0.00
0.00	1,380.35	750.00	0.00	3011-3000-6612	Janitorial Supplies	0.00	1,000.00	1,000.00	0.00	0.00
3,930.01	3,993.94	5,000.00	0.00	3011-3000-6621	Uniform Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
55,480.44	25,499.32	75,000.00	0.00	3011-3000-6630	Tires	0.00	75,000.00	75,000.00	0.00	0.00
170,128.95	319,725.98	300,000.00	0.00	3011-3000-6630	Asphalt	0.00	1,000,000.00	1,000,000.00	0.00	0.00
1,511,022.52	1,783,347.09	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
16,238.40	14,063.68	12,000.00	0.00	3011-3000-6631	Bridge Materials	0.00	15,000.00	15,000.00	0.00	0.00
27,936.38	33,273.01	50,000.00	0.00	3011-3000-6632	Signs	0.00	50,000.00	50,000.00	0.00	0.00
37,896.73	1,365,709.60	500,000.00	0.00	3011-3000-6632	Rock Purchase	0.00	600,000.00	600,000.00	0.00	0.00
412,056.42	294,363.70	350,000.00	0.00	3011-3000-6633	Striping Paint	0.00	350,000.00	350,000.00	0.00	0.00
0.00	40,923.96	40,000.00	0.00	3011-3000-6633	Culvert	0.00	40,000.00	40,000.00	0.00	0.00
117.32	1,530.75	3,000.00	0.00	3011-3000-6634	Guardrails	0.00	3,000.00	3,000.00	0.00	0.00
34,405.00	59,713.88	70,000.00	0.00	3011-3000-6634	Weed Control Chemicals	0.00	75,000.00	75,000.00	0.00	0.00
0.00	1,950.00	0.00	0.00	3011-3000-6700	Travel & Training	0.00	8,000.00	8,000.00	0.00	0.00
1,832.71	1,419.34	2,000.00	0.00	3011-3000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
716.97	0.00	1,000.00	0.00	3011-3000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
524.40	4,002.85	5,000.00	0.00	3011-3000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
21,958.12	21,796.51	25,000.00	0.00	3011-3000-6750	Utilities - Gas	0.00	25,000.00	25,000.00	0.00	0.00
10,039.10	10,235.24	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
72,187.07	72,973.15	80,000.00	0.00	3011-3000-6752	Utilities - Electricity	0.00	80,000.00	80,000.00	0.00	0.00
6,062.25	8,045.32	12,000.00	0.00	3011-3000-6752	Utilites - Traffic Signals	0.00	12,000.00	12,000.00	0.00	0.00
32.08	147.50	600.00	0.00	3011-3000-6753	Utilities - Cable TV	0.00	500.00	500.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
11,992.62	4,760.20	7,000.00	0.00	3011-3000-6753	Garbage Pickup	0.00	4,000.00	4,000.00	0.00	0.00
15,020.31	15,580.36	17,000.00	0.00	3011-3000-6755	Telephone	0.00	17,000.00	17,000.00	0.00	0.00
0.00	120.03	0.00	0.00	3011-3000-6756	Data Service Charges	0.00	500.00	500.00	0.00	0.00
4,164,843.96	5,117,727.31	5,203,200.00	0.00		Material and Services Totals:	0.00	6,342,000.00	6,342,000.00	0.00	0.00
				E21	Interdepartmental Charges					
375,430.00	288,824.00	305,065.00	0.00	3011-3000-6990	Internal Services	0.00	325,342.00	353,537.00	0.00	0.00
54,108.00	58,337.00	57,639.00	0.00	3011-3000-6991	Facility Services	0.00	57,879.00	57,879.00	0.00	0.00
10,500.00	10,846.00	11,760.00	0.00	3011-3000-6992	Steering Comm Hardware Chg	0.00	11,513.00	11,513.00	0.00	0.00
7,520.00	9,513.00	9,500.00	0.00	3011-3000-6993	Steering Comm User Chg	0.00	10,000.00	10,000.00	0.00	0.00
84,109.00	84,254.00	77,622.00	0.00	3011-3000-6994	Risk Management	0.00	73,848.00	32,008.00	0.00	0.00
157,496.00	157,767.00	152,604.00	0.00	3011-3000-6995	Insurance Liability	0.00	145,185.00	145,185.00	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
500.00	250.00	0.00	0.00	3011-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
84,189.81	87,841.67	95,000.00	0.00	3011-3000-6998	Weed Control - Internal	0.00	95,000.00	95,000.00	0.00	0.00
0.00	16,739.34	2,000.00	0.00	3011-3000-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	90,868.76	80,000.00	0.00	3011-3000-6999	Contract Services - Internal	0.00	80,000.00	80,000.00	0.00	0.00
0.00	3,193.66	7,000.00	0.00	3011-3000-6999	Office Supplies - Internal	0.00	7,000.00	7,000.00	0.00	0.00
0.00	758.72	1,500.00	0.00	3011-3000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	735.00	2,000.00	0.00	3011-3000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	7,971.86	8,000.00	0.00	3011-3000-6999	Solid Waste Fees - Internal	0.00	8,000.00	8,000.00	0.00	0.00
773,852.81	817,900.01	809,690.00	0.00		Interdepartmental Charges Totals:	0.00	819,267.00	805,622.00	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
0.00	28,863.50	0.00	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
0.00	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
500.00	0.00	100,000.00	0.00	3011-3000-7030	Rights of Way	0.00	100,000.00	100,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
48.00	0.00	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	739.43	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
548.00	29,602.93	215,000.00	0.00		Capital Outlay Totals:	0.00	215,000.00	215,000.00	0.00	0.00
				E31	Interdepartmental Charges					
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	413,378.00	400,000.00	0.00	3011-3000-9003	Trans - Equipment Reserve	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-9301	Trans - K-Falls Streets	0.00	0.00	0.00	0.00	0.00
400,000.00	413,378.00	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	1,335,295.00	0.00	3011-3000-9800	Operating Contingency	0.00	1,298,707.00	1,312,352.00	0.00	0.00
0.00	0.00	1,335,295.00	0.00		Contigencies Totals:	0.00	1,298,707.00	1,312,352.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	25,000,000.00	0.00	3011-3000-9900	Reserve Future Expenditures	0.00	23,000,000.00	23,000,000.00	0.00	0.00
31,639,305.62	35,230,550.86	0.00	0.00	3011-3000-9915	RFE - Federal Forest Receipts	0.00	0.00	0.00	0.00	0.00
31,639,305.62	35,230,550.86	25,000,000.00	0.00		Fund Balance & Reserves Totals:	0.00	23,000,000.00	23,000,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
11,498,420.37	9,361,920.68	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
11,498,420.37	9,361,920.68	10,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	10,000,000.00	10,000,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		EXPENDITURES TOTALS:	40.50	45,887,000.00	45,887,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		DEPARTMENT REVENUES	0.00	45,887,000.00	45,887,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		DEPARTMENT EXPENSES	40.50	45,887,000.00	45,887,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(40.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
51,978,944.86	54,069,291.34	46,826,000.00	0.00		FUND REVENUES	0.00	45,887,000.00	45,887,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		FUND EXPENSES	40.50	45,887,000.00	45,887,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(40.50)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
51,978,944.86	54,069,291.34	46,826,000.00	0.00		REPORT REVENUES	0.00	45,887,000.00	45,887,000.00	0.00	0.00
51,978,944.86	54,069,291.34	46,826,000.00	0.00		REPORT EXPENSES	40.50	45,887,000.00	45,887,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(40.50)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2310	Road					
				3010	Road					
				R41	Interest					
0.00	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
0.00	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					
46,627.51	47,490.59	45,000.00	0.00	3012-3000-4531	Motor Vehicle Apportionment	0.00	45,000.00	45,000.00	0.00	0.00
46,627.51	47,490.59	45,000.00	0.00		State of Oregon Totals:	0.00	45,000.00	45,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3012-3000-4902	Trans - Fund Closures	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					
42,781.96	29,659.49	75,000.00	0.00	3012-3000-4995	Beginning Fund Balance	0.00	120,000.00	120,000.00	0.00	0.00
42,781.96	29,659.49	75,000.00	0.00		Fund Balances Totals:	0.00	120,000.00	120,000.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		REVENUES TOTALS:	0.00	166,000.00	166,000.00	0.00	0.00
				E20	Material and Services					
0.00	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
0.00	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					
59,749.98	0.00	114,000.00	0.00	3012-3000-7034	Right & Bike Way Const	0.00	159,000.00	159,000.00	0.00	0.00
59,749.98	0.00	114,000.00	0.00		Capital Outlay Totals:	0.00	159,000.00	159,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
29,659.49	77,150.08	0.00	0.00	3012-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
29,659.49	77,150.08	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		EXPENDITURES TOTALS:	0.00	166,000.00	166,000.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		DEPARTMENT REVENUES	0.00	166,000.00	166,000.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		DEPARTMENT EXPENSES	0.00	166,000.00	166,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		FUND REVENUES	0.00	166,000.00	166,000.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		FUND EXPENSES	0.00	166,000.00	166,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
89,409.47	77,150.08	121,000.00	0.00		REPORT REVENUES	0.00	166,000.00	166,000.00	0.00	0.00
89,409.47	77,150.08	121,000.00	0.00		REPORT EXPENSES	0.00	166,000.00	166,000.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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					
227,813.89	147,852.49	300,000.00	0.00	3013-3000-4495	Investments - Interest On	0.00	200,000.00	200,000.00	0.00	0.00
227,813.89	147,852.49	300,000.00	0.00		Interest Totals:	0.00	200,000.00	200,000.00	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					
57,653,106.81	53,312,335.26	49,000,000.00	0.00	3013-3000-4995	Beginning Fund Balance	0.00	46,000,000.00	46,000,000.00	0.00	0.00
57,653,106.81	53,312,335.26	49,000,000.00	0.00		Fund Balances Totals:	0.00	46,000,000.00	46,000,000.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		REVENUES TOTALS:	0.00	46,200,000.00	46,200,000.00	0.00	0.00
				E20	Material and Services					
450,000.00	13.03	0.00	0.00	3013-3000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6213	Humane Society - Large Animal	0.00	0.00	0.00	0.00	0.00
120.00	50.40	0.00	0.00	3013-3000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	70.00	0.00	0.00	3013-3000-6311	Bank Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6413	Oregon Dept of Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3013-3000-6540	Road Repair and Maint	0.00	10,000.00	10,000.00	0.00	0.00
450,120.00	133.43	10,000.00	0.00		Material and Services Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E30	Capital Outlay					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	3013-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
1,214,097.87	1,626,068.56	2,000,000.00	0.00	3013-3000-7032	Bridge Construction	0.00	1,000,000.00	1,000,000.00	0.00	0.00
1,204,367.57	1,018,498.02	1,000,000.00	0.00	3013-3000-7033	Road Constructions	0.00	1,000,000.00	1,000,000.00	0.00	0.00
2,418,465.44	2,644,566.58	3,000,000.00	0.00		Capital Outlay Totals:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
				E31	Interdepartmental Charges					
0.00	141.00	0.00	0.00	3013-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	141.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
1,700,000.00	1,700,000.00	850,000.00	0.00	3013-3000-9203	Trans - Sheriff Patrol	0.00	850,000.00	850,000.00	0.00	0.00
1,700,000.00	1,700,000.00	850,000.00	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	34,440,000.00	0.00	3013-3000-9900	Reserve Future Expenditures	0.00	33,340,000.00	33,340,000.00	0.00	0.00
0.00	0.00	1,000,000.00	0.00	3013-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	35,440,000.00	0.00		Fund Balance & Reserves Totals:	0.00	33,340,000.00	33,340,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
53,312,335.26	49,115,346.74	0.00	0.00	3013-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
53,312,335.26	49,115,346.74	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		EXPENDITURES TOTALS:	0.00	46,200,000.00	46,200,000.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		DEPARTMENT REVENUES	0.00	46,200,000.00	46,200,000.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		DEPARTMENT EXPENSES	0.00	46,200,000.00	46,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		FUND REVENUES	0.00	46,200,000.00	46,200,000.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		FUND EXPENSES	0.00	46,200,000.00	46,200,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
57,880,920.70	53,460,187.75	49,300,000.00	0.00		REPORT REVENUES	0.00	46,200,000.00	46,200,000.00	0.00	0.00
57,880,920.70	53,460,187.75	49,300,000.00	0.00		REPORT EXPENSES	0.00	46,200,000.00	46,200,000.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				5030	Weed					
				3010	Road					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	3014-3000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-4231	Fines	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					
0.00	0.00	0.00	0.00	3014-3000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
212,294.96	214,540.22	165,000.00	0.00	3014-3000-4331	Contract Weed Spray	0.00	120,000.00	120,000.00	0.00	0.00
212,294.96	214,540.22	165,000.00	0.00		Charges for Service Totals:	0.00	120,000.00	120,000.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	80,674.33	100,000.00	0.00	3014-3000-4398	Charges for Services - Intenra	0.00	95,000.00	95,000.00	0.00	0.00
0.00	80,674.33	100,000.00	0.00		Interdepartmental Charges Totals:	0.00	95,000.00	95,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3014-3000-4400	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					
837.54	684.21	900.00	0.00	3014-3000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
837.54	684.21	900.00	0.00		Interest Totals:	0.00	500.00	500.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
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	3,500.00	0.00	0.00	3014-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	3,500.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
155,865.02	135,525.25	120,000.00	0.00	3014-3000-4995	Beginning Fund Balance	0.00	120,000.00	120,000.00	0.00	0.00
155,865.02	135,525.25	120,000.00	0.00		Fund Balances Totals:	0.00	120,000.00	120,000.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		REVENUES TOTALS:	0.00	335,500.00	335,500.00	0.00	0.00
				E10	Personnel Services					
75,476.01	81,975.16	79,973.00	0.00	3014-3000-5000	Salaries and Wages	2.00	79,538.00	79,538.00	0.00	0.00
15,299.28	0.00	0.00	0.00	3014-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
1,301.73	1,843.12	6,000.00	0.00	3014-3000-5011	Overtime	0.00	6,060.00	6,060.00	0.00	0.00
6,719.39	6,096.83	6,577.00	0.00	3014-3000-5110	FICA	0.00	6,548.00	6,548.00	0.00	0.00
83.20	64.78	69.00	0.00	3014-3000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
15,900.00	20,562.72	22,200.00	0.00	3014-3000-5130	Medical Insurance	0.00	24,120.00	24,120.00	0.00	0.00
38.28	36.08	29.00	0.00	3014-3000-5133	Life Insurance	0.00	29.00	29.00	0.00	0.00
37.40	96.10	366.00	0.00	3014-3000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
11,917.98	13,137.43	13,585.00	0.00	3014-3000-5140	Retirement - General	0.00	13,521.00	13,521.00	0.00	0.00
2,117.68	1,466.90	1,505.00	0.00	3014-3000-5156	Unemployment Compensation	0.00	1,283.00	1,283.00	0.00	0.00
3,316.43	2,647.28	1,720.00	0.00	3014-3000-5157	Workmans Compensation	0.00	1,712.00	1,712.00	0.00	0.00
132,207.38	127,926.40	132,024.00	0.00		Personnel Services Totals:	2.00	133,246.00	133,246.00	0.00	0.00
				E20	Material and Services					
0.00	3,370.61	3,771.00	0.00	3014-3000-6100	Insurance	0.00	3,500.00	3,500.00	0.00	0.00
10,060.03	16,210.88	0.00	0.00	3014-3000-6101	Insurance - Pollution Liabilty	0.00	17,000.00	17,000.00	0.00	0.00
18,361.75	1,640.00	1,750.00	0.00	3014-3000-6200	Contract Services	0.00	1,809.00	1,809.00	0.00	0.00
0.00	38,794.05	50,000.00	0.00	3014-3000-6200	Contract Personnel Services	0.00	60,000.00	60,000.00	0.00	0.00
999.67	856.48	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	0.00	0.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
470.50	372.50	700.00	0.00	3014-3000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
2,207.34	437.69	2,500.00	0.00	3014-3000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
11,515.14	0.00	0.00	0.00	3014-3000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
905.43	3,990.95	5,000.00	0.00	3014-3000-6535	Equipment Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
8,836.43	372.81	2,500.00	0.00	3014-3000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
2.45	250.00	200.00	0.00	3014-3000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
795.51	414.24	2,000.00	0.00	3014-3000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.00	8.48	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	3,000.00	0.00	3014-3000-6630	Tires	0.00	3,000.00	3,000.00	0.00	0.00
8,899.23	11,943.90	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	195.00	0.00	0.00	3014-3000-6700	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	500.00	0.00	3014-3000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	540.42	1,500.00	0.00	3014-3000-6702	Staff Travel & Training	0.00	0.00	0.00	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
167.41	402.82	500.00	0.00	3014-3000-6755	Telephone	0.00	550.00	550.00	0.00	0.00
63,226.89	79,800.83	90,721.00	0.00		Material and Services Totals:	0.00	117,559.00	117,559.00	0.00	0.00
				E21	Interdepartmental Charges					
17,094.00	17,094.00	13,116.00	0.00	3014-3000-6990	Internal Services	0.00	9,278.00	10,082.00	0.00	0.00
1,013.00	1,093.00	1,080.00	0.00	3014-3000-6991	Facility Services	0.00	1,084.00	1,084.00	0.00	0.00
105.00	0.00	0.00	0.00	3014-3000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
1,680.00	1,486.00	1,889.00	0.00	3014-3000-6994	Risk Management	0.00	1,694.00	734.00	0.00	0.00
3,146.00	2,783.00	3,714.00	0.00	3014-3000-6995	Insurance Liability	0.00	3,331.00	3,331.00	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	2,000.00	2,000.00	0.00	3014-3000-6998	Intradepartmental Admin Chgs	0.00	2,000.00	2,000.00	0.00	0.00
0.00	11,233.84	16,000.00	0.00	3014-3000-6998	Vehicle Fuel - Internal	0.00	16,000.00	16,000.00	0.00	0.00
0.00	4,137.48	7,500.00	0.00	3014-3000-6999	Contract Services - Internal	0.00	7,500.00	7,500.00	0.00	0.00
0.00	46.00	200.00	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	6.00	50.00	0.00	3014-3000-6999	Solid Waste Fees - Internal	0.00	50.00	50.00	0.00	0.00
23,038.00	39,879.32	45,549.00	0.00		Interdepartmental Charges Totals:	0.00	41,137.00	40,981.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				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					
13,000.00	8,000.00	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	0.00	0.00	0.00	3014-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
15,000.00	8,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				E80	Contigencies					
0.00	0.00	39,606.00	0.00	3014-3000-9800	Operating Contingency	0.00	24,058.00	24,214.00	0.00	0.00
0.00	0.00	39,606.00	0.00		Contigencies Totals:	0.00	24,058.00	24,214.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	70,000.00	0.00	3014-3000-9900	Reserve Future Expenditures	0.00	11,500.00	11,500.00	0.00	0.00
0.00	0.00	70,000.00	0.00		Fund Balance & Reserves Totals:	0.00	11,500.00	11,500.00	0.00	0.00
				E90	Unappropriated Fund Balance					
135,525.25	179,317.46	0.00	0.00	3014-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
135,525.25	179,317.46	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		EXPENDITURES TOTALS:	2.00	335,500.00	335,500.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		DEPARTMENT REVENUES	0.00	335,500.00	335,500.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		DEPARTMENT EXPENSES	2.00	335,500.00	335,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(2.00)	0.00	0.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		FUND REVENUES	0.00	335,500.00	335,500.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		FUND EXPENSES	2.00	335,500.00	335,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	(2.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
368,997.52	434,924.01	385,900.00	0.00		REPORT REVENUES	0.00	335,500.00	335,500.00	0.00	0.00
368,997.52	434,924.01	385,900.00	0.00		REPORT EXPENSES	2.00	335,500.00	335,500.00	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: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2311	Road Klamath Falls Streets					
				3010	Road					
				R41	Interest					
10,869.59	7,076.94	13,000.00	0.00	3015-3000-4495	Investments - Interest On	0.00	7,000.00	7,000.00	0.00	0.00
10,869.59	7,076.94	13,000.00	0.00		Interest Totals:	0.00	7,000.00	7,000.00	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					
0.00	0.00	0.00	0.00	3015-3000-4931	Trans - Road	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					
2,814,517.37	2,707,293.88	1,500,000.00	0.00	3015-3000-4995	Beginning Fund Balance	0.00	1,600,000.00	1,600,000.00	0.00	0.00
2,814,517.37	2,707,293.88	1,500,000.00	0.00		Fund Balances Totals:	0.00	1,600,000.00	1,600,000.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		REVENUES TOTALS:	0.00	1,607,000.00	1,607,000.00	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					
118,093.08	1,103,867.00	1,513,000.00	0.00	3015-3000-6206	Special Projects	0.00	1,607,000.00	0.00	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
0.00	0.00	0.00	0.00	3015-3000-6400	Distribution to District	0.00	0.00	1,607,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
118,093.08	1,103,867.00	1,513,000.00	0.00		Material and Services Totals:	0.00	1,607,000.00	1,607,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3015-3000-70331	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	3015-3000-98000	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					
2,707,293.88	1,610,503.82	0.00	0.00	3015-3000-99900	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,707,293.88	1,610,503.82	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,607,000.00	1,607,000.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		DEPARTMENT REVENUES	0.00	1,607,000.00	1,607,000.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,607,000.00	1,607,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		FUND REVENUES	0.00	1,607,000.00	1,607,000.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		FUND EXPENSES	0.00	1,607,000.00	1,607,000.00	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

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
2,825,386.96	2,714,370.82	1,513,000.00	0.00		REPORT REVENUES	0.00	1,607,000.00	1,607,000.00	0.00	0.00
2,825,386.96	2,714,370.82	1,513,000.00	0.00		REPORT EXPENSES	0.00	1,607,000.00	1,607,000.00	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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2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2310	Road					
				3010	Road					
				R41	Interest					
7,197.80	4,397.24	15,000.00	0.00	3050-3000-4495	Investments - Interest On	0.00	10,000.00	10,000.00	0.00	0.00
7,197.80	4,397.24	15,000.00	0.00		Interest Totals:	0.00	10,000.00	10,000.00	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
400,000.00	413,378.00	400,000.00	0.00	3050-3000-4931	Trans - Road	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
400,000.00	413,378.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
				R90	Fund Balances					
1,515,642.83	1,912,572.60	1,600,000.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	1,340,000.00	1,340,000.00	0.00	0.00
1,515,642.83	1,912,572.60	1,600,000.00	0.00		Fund Balances Totals:	0.00	1,340,000.00	1,340,000.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		REVENUES TOTALS:	0.00	1,750,000.00	1,750,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	3,600.00	0.00	3050-3000-6330	Equipment	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	3,600.00	0.00		Material and Services Totals:	0.00	3,500.00	3,500.00	0.00	0.00
				E30	Capital Outlay					
10,268.03	0.00	660,000.00	0.00	3050-3000-7000	Equipment	0.00	679,650.00	679,650.00	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	23,525.50	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	656,292.14	0.00	0.00	3050-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
10,268.03	679,817.64	660,000.00	0.00		Capital Outlay Totals:	0.00	679,650.00	679,650.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,351,400.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	1,066,850.00	1,066,850.00	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	1,351,400.00	0.00		Fund Balance & Reserves Totals:	0.00	1,066,850.00	1,066,850.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,912,572.60	1,650,530.20	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,912,572.60	1,650,530.20	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,750,000.00	1,750,000.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		DEPARTMENT REVENUES	0.00	1,750,000.00	1,750,000.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,750,000.00	1,750,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		FUND REVENUES	0.00	1,750,000.00	1,750,000.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		FUND EXPENSES	0.00	1,750,000.00	1,750,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,922,840.63	2,330,347.84	2,015,000.00	0.00		REPORT REVENUES	0.00	1,750,000.00	1,750,000.00	0.00	0.00
1,922,840.63	2,330,347.84	2,015,000.00	0.00		REPORT EXPENSES	0.00	1,750,000.00	1,750,000.00	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: 03/18/2016 - 10:29AM
Fiscal Year: 2017

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 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	8,000.00	8,000.00	0.00	3050-3000-4931	Trans - Weed Control	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
13,000.00	8,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
				R90	Fund Balances					
80,312.86	93,312.86	85,000.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	92,900.00	92,900.00	0.00	0.00
80,312.86	93,312.86	85,000.00	0.00		Fund Balances Totals:	0.00	92,900.00	92,900.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		REVENUES TOTALS:	0.00	100,900.00	100,900.00	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	100.00	0.00	3050-3000-7000	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	100.00	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	100.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	14,431.75	0.00	0.00	3050-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	14,431.75	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	92,900.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	100,900.00	100,800.00	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	92,900.00	0.00		Fund Balance & Reserves Totals:	0.00	100,900.00	100,800.00	0.00	0.00
				E90	Unappropriated Fund Balance					
93,312.86	86,881.11	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
93,312.86	86,881.11	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		EXPENDITURES TOTALS:	0.00	100,900.00	100,900.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		DEPARTMENT REVENUES	0.00	100,900.00	100,900.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		DEPARTMENT EXPENSES	0.00	100,900.00	100,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		FUND REVENUES	0.00	100,900.00	100,900.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		FUND EXPENSES	0.00	100,900.00	100,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
93,312.86	101,312.86	93,000.00	0.00		REPORT REVENUES	0.00	100,900.00	100,900.00	0.00	0.00
93,312.86	101,312.86	93,000.00	0.00		REPORT EXPENSES	0.00	100,900.00	100,900.00	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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